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RESOLUTION

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No. 14608-L.S.-G.

GOVERNMENT OF BIHAR AND ORISSA.

LOCAL SELF-GOVERNMENT DEPARTMENT.

(MINISTRY OF LOCAL SELF-GOVERNMENT.)

From

G. E. OWEN, Esq., I.C.S.,

SECRETARY TO GOVERNMENT,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Patna, the 18th December 1929.

Sir,

I am directed by the Government of Bihar and Orissa in the Ministry of Local Self-Government to submit the accompanying Resolution on the working of municipalities in Bihar and Orissa during the year 1928-29 together with the prescribed statements.

I have the honour to be,

Sir,

Your most obedient servant,

G. E. OWEN,

Secretary to Government.

No. 14607-L.S.G.

GOVERNMENT OF BIHAR AND ORISSA.

(MINISTRY OF LOCAL SELF-GOVERNMENT.)

RESOLUTION.

Dated the 18th December 1929.

READ—

Reports from the Commissioners of Divisions on the working of municipalities during the year 1928-29.

PART I.—INTRODUCTORY.

This was the second year in the three years' life of municipalities and there were, therefore, no elections. There were a few by-elections which require no comment. The number of municipalities including the Patna Administration Committee and the notified area committees remained 61. The number of elected chairmen increased from 52 to 53. The number of meetings increased from 1,260 to 1,275 (i.e., an average for each municipality of nearly 21 meetings) of which 85 failed for lack of a quorum and 140 were adjourned. The number of meetings is steadily increasing. It was 15 more than last year, and 130 more than the average of the three years previous to last year. These statistics form a significant commentary on the undoubted fact that the executive discretion of the office-bearers is being fettered more and more by the body of municipal commissioners. Hence a great increase in the work to be done at meetings, in the length of the discussions and in the number of adjournments.

PART II.—FINANCE.

(The figures in this and in the succeeding paragraphs are given in thousands of rupees.)

2. *Statistics of income.*—The total income of the year excluding opening balances rose from 35,69 to 36,47 (+1,28), the total receipts excluding those balances from 39,72 to 42,37 (+2,65), and total receipts including those balances from 47,39 to 49,35 (+1,96). The chief fluctuations in income under the main heads of account were large increases under Grants and Contributions from 3,38 to 4,43 (+1,05) and under Extraordinary and Debt (i.e., loans, advances and deposits) from 4,02 to 5,39 (+1,37), and small increases under Rates and Taxes from 26,51 to 26,79 (+28), under Realizations under Special Acts from 95 to 1,08 (+13) and under Municipal Property and Powers apart from Taxation from 3,95 to 4,08 (+13). There was an appreciable decrease under Opening Balances from 7,66 to 6,98 (−68) and under Miscellaneous Receipts from 88 to 58 (−30). Comments on the more important or interesting details in these fluctuations are made in the succeeding paragraphs.

3. *Taxation.*—The increase of 41 from taxes and realizations under Special Acts (namely of 28 under the former and of 13 under the latter) was mainly under the following heads. Latrine rate increased from 6,83 to 6,95 (+12); fees from motor vehicles from 9 to 20 (+11); tolls from 77 to 86 (+9); miscellaneous receipts from 8 to 15 (+7); fees on processions from less than 1 to 6 (+5), and taxes on animals and vehicles from 2,31 to 2,36 (+5). There were small increases also under professions and trades from

48 to 49 (+1), under water-rate from 3,03 to 3,05 (+2), under personal tax from 1,72 to 1,74 (+2), and under petroleum fees from 4 to 5 (+1). On the other hand the main tax, namely, the tax on holdings, showed a decrease of 11 (from 10,78 to 10,67), and the tax on hackney carriages of 4 (from 29 to 25). Octroi duties are levied only in the Sambalpur municipality, where a steady fall in the receipts has given the commissioners considerable uneasiness. Its causes and remedies for them are reported to be under investigation. In all other municipalities the fluctuations between this and last year were in general so small that they suggest at first sight no tendencies on which to comment. But the following figures, which show fluctuations in the income from taxation in triennial periods up to and including the year under review since the creation of the province, and which compare them with the total non-tax income, bring into bolder relief the general features of the situation and show what significance, if any, can be attached to the small fluctuations this year.

—	Triennial average, 1911—14.	Triennial average, 1914—17.	Triennial average, 1917—20.	Triennial average, 1920—23.	Triennial average, 1923—26.	Triennial average, 1926—29.
1	2	3	4	5	6	7
Tax on houses and lands.	5,50	6,36	7,58	8,13	9,41	10,55
Tax on animals and vehicles.	1,29	1,30	1,37	1,43	1,93	2,27
Tax on professions and trades.	25	26	28	27	40	47
Water-rate ...	55	1,15	1,32	2,16	2,52	2,99
Latrine rate ...	2,90	3,30	4,38	5,15	5,94	6,80
Total of rates and taxes.	13,56	15,30	18,14	20,30	23,40	26,35
Total non-tax income.	2,56	3,77	3,81	3,63	5,06	5,74
Total income excluding grants.	16,12	19,01	21,95	23,93	28,46	32,43

4. *Comments on income, taxation and budgets.*—These figures show a steady though slow increase in income from taxation and that this increase has been maintained in the triennium of which the year under review is the concluding year. The incidence of taxation per head of the population which rose from Re. 1-2-8 in 1912 to Re. 1-9-4 in 1920 and to Rs. 2-1-8 last year, rose to Rs. 2-2-4 this year. It is difficult to dogmatise about the possibilities of a more considerable increase than there has been in the income from the ordinary sources of taxation already tapped. The question, for instance, whether holding tax is under-assessed in the average small township in Bihar and Orissa is a controversial one. One municipality (Arrah) substantially increased its holding tax; and there were appreciable increases due to revision of assessment in half a dozen other towns, and small increases due to assessment of new or improved holdings elsewhere. In the capital of the province, where new buildings are still springing up and where revision of assessment goes on in rotation in the different wards year by year there has been a steady increase in the holding tax from 1,64 in 1926-27 to 1,77 last year and to 1,88 this year. This is the only municipality which employs a paid tax assessor. But if one-half of the town is expanding the other half is declining; and it is difficult to be optimistic about the possibilities of any big increase anywhere in the income from this tax. A few municipalities have actually obtained less than before as a result of a general revision of the holding tax assessment; and there are very few municipalities in the province in which there appears to have been any marked expansion in trade; and without such expansion no large increase in the holding tax seems practicable. Criticism is safer about details. It is safe to say that the assessment generally falls more lightly than it should on the wealthier tax-payers (except where Government is the tax-payer); that not only general revision of assessments but also assessments on new and improved holdings are carried out less frequently than they should be, and

that they are generally carried out in an exceedingly superficial manner, owing to the absence of any officer trained to the work and with local knowledge; and no municipality so far as Government are aware keeps a record of essential facts, such as increases in rents and so on, for use at general re-assessments. Finally it is generally reported that revisional committees of municipal commissioners are unmethodical in their procedure and are over-inclined to leniency. It is also an undoubted fact that very many motor vehicles escape municipal taxation altogether. Comments on this have been for years a feature of the inspection reports on the Patna City municipality, and to a lesser degree of the reports on other towns. The cart tax could also, as audit and inspection notes are repeatedly pointing out, yield a much larger sum if its realization were more efficiently supervised. The latrine rate in most towns falls below the expenditure debitable thereto; and yet, though the maximum rate is 7½ per cent. on the annual value of holdings, a rate of over 6 per cent. is only imposed in ten towns, while it is under 5 per cent. in 19. These defects are due largely to the fundamental fact that there is as yet no strong demand on the part of the tax-payer for a really efficient municipal administration, and this again is probably due to the absence in any of our municipalities, except perhaps in Patna, of any considerable number of wealthy professional and mercantile classes. For these are the classes which create such a demand. In Patna these classes are now beginning to make themselves heard, though hitherto with little effect. But it must be remembered that Government have already removed the most crying needs of Patna City by financing the capital cost of a pipe water-supply throughout the wealthier half of the town and by maintaining its most important roads. One other comment is relevant in this paragraph on income, namely, that in a few instances it has been brought to Government's notice that income has been over-estimated in preparing municipal budgets. In one instance tax collections estimated in the budget at 2,26 reached only 1,80 last year. But the commissioners had the temerity to budget for an even higher figure this year, viz. 2,42. Receipts actually came to only 1.73. The result of this over-budgetting was misappropriation of ear-marked Government grants to meet urgent demands, and heavy outstanding bills. In another instance, reported after the close of the year, a municipality because it disagreed with an item in the budget prepared by the chairman refused to pass the budget till after the close of the first half of the year instead of amending the chairman's budget before the year started.

5. *Tax collections.*—The total arrear demand rose from 5,20 in the beginning of last to 5,58 at the beginning of the year under review, and outstanding balances increased from 6,04 to 6,66. How extremely unsatisfactory the collections were can be seen from the statistics below.

Municipalities.	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of total remission on current demand.	Percentage of outstanding balance of taxes on current demand at the end of the year.
1	2	3	4	5
Patna Division	21	92	4	23
Patna City	28	90	6	31
Bihar	51	88	8	54
Khagaul	12	86	...	26
Tikari	59	88	...	70
Buxar	13	76	7	30
Bhabua	24	102	2	20

Municipalities.	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of total remission on current demand.	Percentage of outstanding balance of taxes on current demand at he end of the year.
1	2	3	4	5
Tirhut Division	19	94	5	19
Revelganj	60	112	20	26
Siwan	16	92	...	23
Motihari	55	97	1	56
Darbhanga	26	79	5	41
Rosera	10	75	...	34
Bhagalpur Division	17	86	3	27
Monghyr	31	83	8	39
Bhagalpur	19	85	2	31
Purnea	20	91	1	27
Deoghar	29	78	1	50
Madhupur	14	91	3	28
Orissa Division	19	90	4	24
Kendrapara	...	99	...	48
Sambalpur	19	95	...	24
Chota Nagpur Division	24	90	6	26
Hazaribagh	24	90	7	26
Chatra	9	85	2	21
Giridih	23	91	7	24
Ranchi	37	90	7	40
Doranda Notified Area Committee ...	25	81	22	21
Jhalda	39	76	...	63
Raghunathpur	46	91	10	44
Dhanbad	31	73	6	51
Provincial figures	20	91	4	24
Previous year's provincial figures ...	19	92	4	22

Only those municipalities have been included in the statement whose outstanding uncollected balances of taxes at the beginning or end of the year amounted to one-fifth of the total current demand. It is some satisfaction to find that three municipalities (Arrah, Muzaffarpur and Cuttack) which started the year with a greater arrear than this ended with a much lower percentage. For Arrah reduced its percentage from 36 to 19; Muzaffarpur from 25 to 11, and Cuttack from 22 to 2. But these three towns are more than counter-balanced by eight others who all qualified themselves to enter the list at the end of the year by a marked deterioration in their collections; and it is disquieting to find that no fewer than 9 sadr municipalities which were included in last year's list. have still further deteriorated, and that the capital of the province and its summer capital continue to be amongst them. There were five towns which ended the year with arrears amounting to more than half the current demand, and two others whose arrears were in the neighbourhood of half that demand; and there were 26 as compared with 23 towns last year whose arrears exceeded one-fifth of that demand at the close of the year. In one typical instance outstanding arrears in the last three years have increased from 7 to 39 and now to 63; and in another the arrears have for three years remained constant at 17 in spite of the fact that the municipality owes about 28 to Government, wrongfully diverted by a succession of boards to general revenues from an earmarked water supply grant. Government are aware that the execution of distress warrants is a much more difficult matter for a non-official than for an official chairman, and that the tax-payer takes full advantage of this weakness of the executives. It is also a fact that many municipal executives have had recourse to the courts either as an alternative to warrants or after warrants have issued and have been returned unexecuted. But inspection and audit reports repeat a monotonous tale of neglect of ordinary business methods in tax collections; the civil court is a very slow and expensive substitute for the warrant procedure, and unless more executives are found who are prepared to face the unpopularity of which every rate-payer knows they are so afraid and to apply the personal drive required to discharge this primary duty of the administration there is little hope of progress in other directions. That efficiency in tax collections is not impracticable is proved, if proof were wanted, by the fact that the executives of several smaller and of a few of the larger municipalities have attained it. There were 16 towns whose total arrears at the end of the year amounted to less than 10 per cent. of the current demand and in eight of these, namely, Sasaram, Chapra, Lalganj, Sitamarhi, Sahibganj, Cuttack, Jajpur and Daltonganj the percentage was less than five. These boards and their executives are to be congratulated on the example which they have set.

6. *Expenditure.*—The total disbursements increased from 39,79 to 42,25 (+2,46). The increase is distributed under most of the main heads. Under Public Health and Convenience expenditure rose from 25,81 to 27,08 (+1,27); under Public Instruction by 9; under Miscellaneous by 16. Figures were given in paragraph 7 of last year's resolution to show how very little change there had been in the details of distribution of expenditure since the Reforms; and the reason was given, namely, that municipalities in this province are too poor to go in for experiments, as do district boards. The fluctuations this year were, as usual, so small that no useful comments can be made. The main increase was under Conservancy (from 10,97 to 11,62), and appears to have been chiefly due to the necessity of paying more to the conservancy staff, which in many towns is becoming restive. Educational expenditure continued its slow but steady progress of expansion. It has increased from 2,41 in 1924-25 to 2,76, 2,97 and 3,86 in the next three years and to 3,95 this year. The percentage of expenditure on primary education to total ordinary income increased from 13·14 last to 14·3 this year.

7. *Audit.*—The Audit Department's report mentions five municipalities, excluding those which have taken loans, with liabilities exceeding their assets, and six whose cash balances were less than the amount of Government earmarked grants outstanding. The Motihari municipal commissioners whose predecessors had over a series of years diverted large sums out of an earmarked Government

grant were unable appreciably to reduce their debt. The Balasore municipality was the subject of special criticism for the deplorable state of its finances; and Ranchi has subsequent to the close of the year been still more severely criticised for the chaos in its collection department, resulting in embezzlements and large arrears, and generally in maladministration of its office and accounts. In general the main defects in municipal administration criticised in audit were the same as last year, namely, poor account keeping, and lack of supervision of the accounts by either finance committees or office-bearers. Special attention was drawn this year in a large number of reports to irregular remissions of taxes, not on reasoned and documented reports directed to prove in the words of the law "cases of excessive hardship" but on such summary recommendations, made generally by a commissioner, but sometimes by a subordinate, as that the assessee was "too poor". Useful criticisms were also directed against the indifference displayed by office-bearers in the collection of miscellaneous fees, such as, platform fees, market fees, and registration fees of motor cars and of carts. Interesting statistics, for instance, were given of one small municipality which had in the last four years allowed its tax on animals to decrease from Rs. 821 to Rs. 492, its tax on professions from Rs. 997 to Rs. 329 and its cart fees from Rs. 3,172 to Rs. 2,604 by sheer neglect. Subsequent to the close of the year Government have instituted a Local Bodies' Accountants' Examination intended to help municipalities (and district boards) to employ accounts clerks qualified by passing a simple test in the Municipal Act and a few other local Acts and statutory accounts rules. A rule has also been published for criticism prescribing the passing of this examination as a necessary qualification for these posts. It is hoped that municipalities will give this fact wide publicity, and that by means of this examination the standard of account keeping will gradually be improved. The Municipal Account Rules have also been revised and brought up-to-date.

PART III.—Outdoor Administration.

8. *Water supply.*—The same eight municipalities (including the Patna Administration Committee) continued to maintain pipe water-supplies. But though no new supply was started considerable work was done on improving the existing supplies, which has been summarised in Government's resolution on the working of the Public Health Engineering Department. Mention has also been made therein of the very important progress made with the scheme for a pipe water supply to the great pilgrim centre of Puri. A proposal to provide a pipe water supply for Deoghar another pilgrim centre, and to finance it by a terminal tax, was being examined during the year by the local authorities concerned. In Jamalpur the stand-post supply from the railway was extended. House connections have been extended in various wards in Patna City; and a proposal to extend at Government's expense the pipe water supply in Patna City throughout the whole of the east end of the town in order to safeguard the health of the whole of the provincial capital has also been receiving Government's consideration subsequent to the close of the year. Loans have been sanctioned to Gaya and to Muzaffarpur to finance their water supply reorganization schemes. From Sambalpur a proposal has been received and is being further scrutinised for financing a pipe water supply by a large increase in the octroi tax, and in Daltonganj negotiations were proceeding with the railway for improving the town's water supply. The Mechanical Engineer, whose post was sanctioned during the year, was able to assist municipalities by expert inspection of their plant.

The Superintending Engineer, Public Health Department's remarks on the maintenance by municipalities of their open water works during the year are to the same effect as last year and are not very encouraging. He comments on the almost universal neglect to maintain efficiently the distribution system, particularly the stand-posts, and to meter private house-connections; on delays in carrying out urgent repairs, and in carrying out the advice of experts for urgent improvements of plant. Though there have been decreases in some municipalities in the percentage of charges for fuel, water rate collections are often in arrears, and the Patna City municipality was, in particular, heavily in arrears as usual, its water rate arrears amounting to about 24 per cent. of the

current demand. In another instance audit revealed that a large sum of money had been diverted to general municipal revenues out of water rate, owing to the failure of the water-works committee to keep proper accounts. These defects are due, as was emphasised last year, to the lack of attention to business methods on the part of water-works committees; and this again is partly due to the fact that full powers are sometimes not delegated to these committees by municipal boards, which are reluctant to part with their powers, for fear of the unpopularity which may result from, e.g., a measure so essential to the control of waste as the metering of connections, and from imposing an adequate water rate. The only really successful water-works, both from a financial and an administrative point of view is that administered by the Patna-Bankipore joint water board, and this is due to the fact that the Superintending Engineer, Public Health Department, presides over it, and that all house-connections are metered, waste is therefore controlled, and business methods are followed.

The Arrah municipality was engaged during the year in working out a scheme for flushing their drains and improving their pipe water-supply.

Government have been examining the possibility of improving the water-supplies of small municipalities by the construction of small tube wells with overhead tanks and a set of taps; and a type plan has been prepared for such supplies. They would cost very little; could be extended later on; and, though they would benefit only a small percentage of the population, they would at least provide a safe supply in times of cholera epidemic, and would be of educative value to the rate-payers. Government hope shortly to circulate advice on this subject.

9. *Conservancy and drainage.*—As was mentioned last year most municipalities in this province are condemned by their poverty to primitive conservancy arrangements. These suffer almost universally from lack of effective supervision. The result is that sweepers do not do their work properly; latrines and cesspools are not regularly cleansed; in many small towns no municipal arrangements are made for cleaning private latrines; the conservancy plant falls rapidly into disrepair, and no depreciation fund is set aside for replacements; road-side drains are not cleansed, partly because the staff is not supervised and partly because platforms are built over them without control, which makes it impossible to cleanse them, and because outfalls are allowed to silt up. In the smaller lanes and congested areas there are often no conservancy arrangements worth the name at all. Sewerage systems are beyond their means, and open masonry surface drains have not been found to be satisfactory unless they are flushed by either a pipe water-supply or by tube wells. The sweepers and domes employed for cleansing private privies and drains and for sweeping the streets and cleaning dust-bins are every year becoming more difficult to control, and more expensive to employ. Honorary office-bearers are either unable or unwilling to devote the time and strenuous labour required for effective supervision, and the majority of municipalities cannot afford and the minority who can are not always willing to employ a well paid and qualified health officer for the outdoor work. In conservancy and drainage arrangements, therefore, Government are unable to record any general improvements made during the year. The preparation, at Government instance and expense, of a sewerage scheme for the west end of Patna City was started by a special engineer during the year. No specific results have been reported as regards the arrangements made by municipalities for the treatment of conservancy cattle and for supervising prosecutions under the Cruelty to Animals Act by the payment of a retaining fee to the local Veterinary Assistant, about which Government circulated advice to all municipalities during the year. Government hope that they will be in a position to record some result next year.

10. *Roads.*—The state of municipal roads continued to be severely criticised by inspecting officers. In Patna City the most important thoroughfares continued to be maintained by Government, and an additional length of road was taken over for this purpose. An improvement was, however, reported in the state of the roads maintained by the municipality. Government refused

to permit certain district boards which wished to abandon the maintenance of main roads within municipal limits undertaken by them in the past to disclaim their liabilities. Government were satisfied that the municipalities could not afford to take the roads back, and that to force them to do so would involve serious and immediate deterioration in the roads. Schemes for electric lighting which will include the electrifying of roads were arranged during the year for Gaya, Muzaffarpur and Bhagalpur. It may be presumed, from the absence of mention of the subject in the reports, that very little improvement has been made in the state of the lanes in which the bulk of the poorer population live. One or two schemes for widening roads have been noticed by Government in connection with land acquisition proceedings. But owing to lack of funds no schemes for improving congested areas and for town planning seem to be found practicable.

The use of motor lorries for road watering was adopted by one or two more boards; but it is to be feared that the undoubted improvement in efficiency resulting from this change has often been accompanied by an increase in cost. The auditor commented in particular on the unbusiness-like arrangements made by the municipal commissioners of Patna City. In Gaya a contract is given for the road watering and removal of refuse by motor lorries. In Jamalpur only has it been definitely reported that the substitution of motor for bullock driven water carts has resulted in a saving. Municipal executives would do well to compare notes with each other's experiences in this matter.

11. *Public Health.*—There were few notable developments in the medical and public health arrangements in towns, and these few developments were often initiated not at the instance of the municipal commissioners but at that of district boards (which are usually the major partners in district headquarters hospitals) or of Government. Some more joint committees were constituted for sadr hospitals, generally at the instance of the district boards which wanted control proportionate to their contributions (which are generally much greater than those of the municipalities); in Dumka the sadr hospital was under complete reconstruction and in Monghyr a women's ward was under construction from private contributions. In Ranchi funds were collected by His Excellency the Governor and were placed after the close of the year at the disposal of the hospital committee for the construction of a women's hospital and for other buildings; in Sasaram an outdoor block was almost completed; but the inability of the district board to pay its promised contribution has left the building incomplete. The construction of the sadr hospital at Sambalpur awaits provision of the whole capital cost from Government, and negotiations were still being made during the year for the provision of the estimated additional recurring costs by the local bodies concerned. In Purulia a scheme for a pipe water-supply to the hospital was worked out but has subsequently fallen through owing to the inability of the district board to promise a sufficient contribution to the maintenance charges. The finances of several sadr hospitals continued to be in an exceedingly precarious state, and their budgets were only balanced by means of Government grants. Private contributions towards maintenance, negligible in the past, showed no sign of increasing; and the general position regarding sadr hospitals is that municipalities provide only a fraction of the maintenance charges and content themselves with waiting for the day when Government, they hope, will free them even from this liability.

Though the mortality amongst infants of one year old and under was for every thousand births 192·2 (male) and 158·2 (female) as compared with 73·2 (male) and 86·03 (female) in England, i.e., about three times as high as the infant mortality in England, municipalities in this province have not yet awoken to the necessity for initiating or at least subsidising maternity and child welfare work. An appeal has, Government understand, been circulated after the close of the year by the Bihar and Orissa Maternity and Child Welfare Society inviting the co-operation of municipalities in this important matter, and showing in detail what can be done at a cost within the means of all the larger and many of the smaller towns, and within the

means of all with the aid of private contributions; and Government earnestly commend this Society's suggestion to the notice of all municipalities. They are glad to hear that the Patna Administration Committee has already responded and is entertaining a trained midwife.

During the year the Ministry brought up-to-date and reissued rules and model by-laws relating to almost all municipal activities. It is to be hoped that these will not all be pigeon-holed. Some of those of more importance relate to arrangements for municipal burial grounds, to the licensing of compounders who dispense drugs in shops (a matter of great practical importance), to the regulation of markets, of slaughter houses and of temporary stalls on roads and road-sides and to regulating the stalling of cattle and thus controlling the spread of epidemics by means of flies.

The administration of the Food Adulteration Act continued to be unmethodical and ineffectual in almost all towns.

12. *General remarks.*—The previous paragraphs show that the year has been marked by very few developments in municipal administration of which it is possible to take definite hold. A few structural improvements to sadr hospitals; an extension of electric lighting to two or three towns: the introduction of motor water or sewage lorries in place of bullock-drawn carts in one or two others; the reorganization of some pipe water supplies, and the preparation by Government of a sewerage scheme for Patna and of a water supply scheme for Puri complete the list of such developments. The general remark which the history of municipal administration in this province suggests is that at the root of its comparative stagnation lies the fundamental fact of poverty. The main sources of taxation, as restricted by the limits imposed under the law as it stands, are not sufficient to finance the capital cost of drainage and water supply projects or even projects for the construction of the larger hospitals, unless loans are taken; nor is it at all clear that, except in the case of water works in a few of the larger towns, the municipal revenues can be expanded sufficiently to provide safe security for taking large loans from Government much less in the open market. It is to poverty moreover that much of the maladministration of municipalities is indirectly due. Efficiency requires a highly paid staff. Municipalities in this province can not afford to employ such a staff; and as was mentioned last year honorary office-bearers can hardly be expected to fill the important gap. Here too wider economic and social forces come into play. There is in this province only a very small class of leisured wealthy men, not already past active work, and whose social position places them above the need to court popularity and above party factions, such as is generally available for the posts of municipal office bearers in wealthier countries; nor again, even when such men are available, are they always willing to undertake the thankless task of administering a municipality which is too poor to be efficient, the majority of whose rate-payers are generally ignorant of and therefore indifferent to the advantages of sanitation, and who for this reason, apart from their poverty, resent strongly any enhancement of the rates. It is possible that eventually forms of indirect taxation may be found, suited to local conditions and capable of increasing materially the municipal revenues. But in the meantime the fact that there are several of the larger municipalities which seriously maladminister their affairs and that the finances of many more are precarious need cause no surprise. The remedy is a much more difficult matter. Supersession, unless there has been a complete financial break down or a serious menace to public health, may give the rate-payers only very temporary relief. The only permanent remedy is the growth of public opinion and there are indications of such a development in one or two of the larger towns. Municipal areas are limited, and the rate-payers are more educated than in rural areas, and it is to be hoped that the rate-payers will soon learn wisdom. In Patna City a large section of the rate-payers have already become vocal, and in response to the complaints of the inhabitants of the west end of the town the question of the possibility of bifurcating the municipality in order to improve the administration has been carefully examined by Government, who subsequent to the close of the year have effected a redistribution of the balance of power between the East and the West by a redistribution of

seats between the different wards. But two pieces of general advice to municipal boards do seem to Government to be required. One is that, though their revenues do not admit of the financing of the capital cost of important projects, it should be practicable to finance loans for such projects, if rates are more carefully assessed and are efficiently collected, and if the municipal resources are more carefully husbanded. The other is that a strong executive is an essential to municipal efficiency, and that, having elected their office-bearers, it is advisable to give them a freer hand than, as indicated in the first paragraph, is usually now given.

Government conclude by expressing their thanks to Divisional Commissioners for their reports, and particularly to the Commissioner of Bhagalpur for a report which is more than usually interesting; and they are pleased to record, as last year, their appreciation of the good work done with inefficient tools and inadequate funds by the office bearers of a few of the larger and several of the smaller municipalities.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),
G. E. OWEN,
Secretary to Government.

MEMO. NO. 14609-13-L.S.-G.

Patna, the 18*th December* 1929.

Copy forwarded to all Commissioners of Divisions for information. Additional copies for distribution to District and Subdivisional Officers and to municipalities will be supplied direct by the Press.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),
P. DAS,
Offg. Assistant Secretary to Government.

MEMO. NO. 14614-15-L.S.-G.

Patna, the 18*th December* 1929.

Copy forwarded to the Political / Education Department, for information.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),
P. DAS,
Offg. Assistant Secretary to Government.

MEMO. NO. 14616-L.S.-G.

Patna, the 18*th December* 1929.

Copy forwarded to the Accountant-General, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),
P. DAS,
Offg. Assistant Secretary to Government.

MEMO. NO. 14617-L.S.-G.

Patna, the 18*th December* 1929.

Copy forwarded to the Director of Public Instruction, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),
P. DAS,
Offg. Assistant Secretary to Government.

MEMO. NO. 14618-L.S.-G.

Patna, the 18th December 1929.

Copy forwarded to the Inspector-General of Civil Hospitals, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),

P. DAS,

Offg. Assistant Secretary to Government.

MEMO. NO. 14619-20-L.S.-G.

Patna, the 18th December 1929.

Copy forwarded to the Director of Public Health / Superintending Engineer, Public Health Department, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),

P. DAS,

Offg. Assistant Secretary to Government.

MEMO. NO. 14621-L.S.-G.

Patna, the 18th December 1929.

Copy forwarded to the Examiner of Local Accounts, Bihar and Orissa, for information.

By order of the Government of Bihar and Orissa
(Ministry of Local Self-Government),

P. DAS,

Offg. Assistant Secretary to Government.

FORM No. I.

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year 1928-29.*

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
PATNA DIVISION.																							
Patna ..	1	Patna City ...	Bihar and Orissa Act VII of 1922.	110,523	1	...	...	...	2	6	32	40	3	37	...	40	17	...	3	54·41	70·09	68·52	
	2	Barh ...		8,464	1	...	...	...	2	...	8	10	2	8	...	10	25	1	3	64·0	70·0	68·8	
	3	Bihar ...		36,720	1	...	...	...	3	1	16	20	3	17	...	20	14	...	1	64·28	70·58	33·92	
	4	Dinapur ...		21,667	1	...	...	...	3	1	16	20	3	17	...	20	10	...	...	50·0	74·11	70·5	
	5	Khagaul ...		7,195	1	...	...	...	2	...	9	11	2	9	1	10	14	10	4	71·4	59·05	61·6	
	6	Patna Administration Committee.	Patna Administration Act I of 1915.	9,453	...	...	...	1	...	6	...	*6	6	...	3	3	19	...	4	63·6	...	63·6	*Exclusive of chairman.
			Total ...	194,022	5	...	...	1	12	14	81	107	19	88	4	103	99	11	15	...	...	...	
Gaya	7	Gaya ...	Bihar and Orissa Act VII of 1922.	67,562	1	...	...	...	1	4	21	26	1	25	1	25	34	...	6	26·4	65·	62·3	
	8	Tikari ...		4,827	1	...	...	...	...	3	12	15	...	15	...	15	11	...	1	...	69·	69	
	9	Daudnagar ...		8,511	...	...	...	1	1	2	12	15	1	14	...	15	9	...	...	88·8	81·	81·94	
			Total ...	80,900	2	...	...	1	2	9	45	56	2	54	1	55	54	...	7	...	...	...	
Shahabad ...	10	Arrah ...	Bihar and Orissa Act VII of 1922.	40,769	1	...	...	...	4	2	24	30	4	26	...	30	82	4	15	21·03	45·07	41·8	
	11	Jagdispur ...		8,564	1	...	...	...	1	1	8	10	1	9	...	10	22	5	...	76·4	77·7	77·6	
	12	Buxar ...		10,098	1	...	...	...	2	...	8	10	2	8	...	10	22	...	5	52·2	85·8	79·1	
	13	Dumraon ...		14,132	1*	...	...	...	2	...	8	10	2	8	...	10	17	...	...	70·6	54·9	57·7	*Over and above the elected and nominated members one chairman was elected by the commissioners.
	14	Bhabhua ...		5,435	1	...	...	...	1	1	8	10	1	9	...	10	27	7	...	40	4·88	5·29	
	15	Sasaram ...		22,308	1	...	...	...	3	2	20	25	3	22	...	25	19	...	...	29·83	54·54	51·57	
			Total ...	101,306	6	...	...	...	13	6	76	95	13	82	...	95	189	16	20	...	...	...	
			Divisional total ...	376,228	13	...	...	2	27	29	202	258	34	224	5	253	342	27	42	...	...	...	

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year* 1928-29—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
TIRHUT DIVISION.																							
Saran ...	16	Chapra ...	Bihar and Orissa Act VII of 1922.	42,415	1	...	...	...	2	3	20	25	2	23	...	25	32	...	4	23·4	59·6	56·7	
	17	Revelganj ...		8,186	1	...	...	...	2	...	8	10	2	8	...	10	18	2	1	33·3	68·00	61·1	
	18	Siwan ...		11,862	1	...	...	...	2	...	10	12	2	10	...	12	11	...	...	68·18	70·9	71·36	
			Total ...	62,463	3	...	...	...	6	3	38	47	6	41	...	47	61	2	5	...	...	...	
Champaran ...	19	Motihari ...	Bihar and Orissa Act VII of 1922.	13,828	1	...	...	...	2	2	16	20	4	16	...	20	16	..	...	75	58·9	62·18	
	20	Bettiah ...		24,291	1	...	...	...	1	3	16	20	2	18	1	19	28	5	2	32·1	53·7	51·6	
			Total ...	38,119	2	...	...	...	3	5	32	40	6	34	1	39	41	5	2	...	...	...	
Muzaffarpur ...	21	Muzaffarpur...	Bihar and Orissa Act VII of 1922.	32,755	1	...	...	...	3	3	24	30	3	27	1	29	23	...	5	39·13	60·5	58·4	
	22	Hajipur ...		16,760	1	...	...	...	2	1	12	15	2	13	...	15	23	3	3	41·3	66·2	62·8	
	23	Lalganj ...		7,148	...	...	...	1	1	1	8	10	1	9	...	10	19	...	3	89·47	67·2	69·4	
	24	Sitamarhi ...		10,532	1	...	...	...	3	...	12	15	3	12	...	15	26	3	3	41	48·4	40·6	
			Total ...	67,195	3	...	...	1	9	5	56	70	9	61	1	69	91	6	14	...	...	...	
Darbhanga ...	25	Darbhanga ...	Bihar and Orissa Act VII of 1922.	53,700	1	...	...	...	3	3	24	30	3	27	1	29	53	1	14	15·6	44·8	42·0	
	26	Madhubani ...		16,582	1	...	...	...	...	3	12	15	3	12	...	15	29	4	4	57·9	55·7	52·2	
	27	Roserah ...		8,187	1	...	...	...	2	1	13	15	2	13	1	14	10	...	...	60·0	55·3	56·0	
	28	Samastipur ...		8,017	1	...	...	...	2	1	12	15	2	13	...	15	23	3	...	34·7	45·4	45·5	
			Total ...	86,486	4	...	...	...	7	8	60	75	10	65	2	73	115	8	18	...	...	...	
			Divisional total ...	254,263	12	...	...	1	25	21	186	232	31	201	4	228	311	21	39	...	...	...	

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year* 1928-29—contd.

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.	Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
BHAGALPUR DIVISION.																							
Monghyr ...	29	Monghyr ...	Bihar and Orissa Act VII of 1922.	46,825	1	...	...	...	2	3	20	25	2	23	1	24	13	3	3	38·5	48·6	47·38	
	30	Jamalpur ...		24,827	1	...	...	...	3	1	16	20	7	13	5	15	14	...	...	54·76	81·63	73·57	
		Total ...		71,652	2	...	...	...	5	4	36	45	9	36	6	39	27	3	3	...	...	...	
Bhagalpur ...	31	Bhagalpur ...	Bihar and Orissa Act VII of 1922.	68,878	1	...	...	...	3	2	20	25	3	23	2	23	20	...	2	33·3	69·3	65·0	
	32	Colgong ...		5,413	1	...	...	...	1	1	8	10	1	9	...	10	11	...	...	54·54	56·56	56·36	
		Total ...		74,291	2	...	...	...	4	3	28	35	4	31	2	33	31	...	2	...	...	...	
Purnea ...	33	Purnea ...	Bihar and Orissa Act VII of 1922.	14,102	1	...	...	...	3	2	20	25	3	22	1	24	13	...	...	69·2	63·6	64·0	
	34	Kishanganj ...		7,934	1	...	...	...	3	...	12	15	4	11	...	15	17	1	1	33·82	62·56	54·9	
	35	Katihar ...		11,195	1	...	...	...	2	...	8	10	2	8	1	9	19	3	6	36·7	59·9	55·3	
	36	Forbesganj ...		4,968	...	...	...	1	1	1	8	10	1	9	1	9	15	1	...	86·6	65·9	69·6	
		Total ...		38,199	3	...	...	1	9	3	48	60	10	50	3	57	64	5	7	...	...	...	
Santal Parganas ...	37	Deoghar ...	Bihar and Orissa Act VII of 1922.	12,355	(a)1	...	...	...	2	1	12	15	2	13	...	15	26	6	...	26·93	48·07	45·43	(a) The chairman was elected from outside.
	38	Sahibganj ...		11,820	1	...	...	...	2	...	8	10	2	8	1	9	16	...	...	43·75	69·55	64·37	
	39	Dumka ...		7,396	1	...	...	...	1	2	12	15	1	14	1	14	28	1	1	50·	54·8	54·5	
	40	Madhupur ...		7,053	1	...	...	...	2	2	8	12	2	10	...	12	32	1	...	21·8	70·3	62·2	
		Total ...		38,624	4	...	...	...	7	5	40	52	7	45	2	50	102	8	1	...	...	...	
		Divisional total ...		222,766	11	...	...	1	25	15	152	192	30	162	13	179	224	16	13	...	...	...	

FORM No. I.—*Statement showing the constitution of the municipalities in Bihar and Orissa during the year 1928-29.*

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members *Ex-officio.*	Nominated.	Elected.	Total.	Number of members of committee. Officials.	Non-officials.	Europeans.	Indians.	Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
ORISSA DIVISION.																							
Cuttack ...	41	Cuttack ...	Bihar and Orissa Act VII of 1922.	58,582	...	...	1	...	4	2	24	30	4	26	1	29	35	...	15	21·42	52·8	59·4	
	42	Jajpur ...		11,015	1	...	...	...	...	3	12	15	2	13	...	15	18	...	2	44·4	61·5	59·2	
	43	Kendrapara ...		14,614	1	...	...	...	...	2	8	10	2	8	...	10	28	6	4	35·7	58·5	53·8	
Balasore	44	Balasore ...		17,053	1	...	...	...	3	1	16	20	3	17	...	20	13	...	...	69·23	67·42	67·69	
Puri	45	Puri ...		38,694	1	...	...	...	3	1	16	20	3	17	...	20	18	...	3	46·3	62·4	60·00	
Sambalpur	46	Sambalpur ...		13,546	1	...	...	...	2	2	16	20	5	15	1	19	29	...	2	53·1	75·8	70·4	
			Total ...	153,504	5	...	1	...	12	11	92	115	19	96	2	113	141	6	26	...	...	...	
CHOTA NAGPUR DIVISION.																							
Hazaribagh ...	47	Hazaribagh ...	Bihar and Orissa Act VII of 1922.	17,060	1	...	...	...	2	2	16	20	2	18	1	19	20	1	1	50	42·2	43·	
	48	Chatra ...		8,225	1	...	...	...	2	1	12	15	2	13	...	15	21	...	4	40·4	46·8	46·03	
	49	Giridih ...		18,874	1	...	...	...	3	1	16	20	3	17	2	18	13	...	...	61·53	63·80	63·45	
			Total ...	44,159	3	...	...	...	7	4	44	55	7	48	3	52	54	1	5	...	...	...	
Ranchi ...	50	Ranchi ...	Bihar and Orissa Act VII of 1922.	39,628	1	...	...	...	3	2	20	25	5	20	4	21	16	..	...	4·1	52·7	44·7	
	51	Lohardaga ...		7,152	1	...	...	...	2	...	8	10	2	8	...	10	22	...	1	73·9	72·8	66·4	
	52	Doranda N. A. C.		4,581	...	...	...	1	3	5	...	8	5	3	1	7	13	...	...	...	...	59·61	
			Total ...	51,361	2	...	...	1	8	7	28	43	12	31	5	38	51	...	1	...	...	...	
Palamau ...	53	Daltonganj ...	Bihar and Orissa Act VII of 1922.	9,817	1	...	...	...	1	2	12	15	1	14	...	15	16	...	2	56·25	70·53	69·58	
			Total ...	9,817	1	...	...	...	1	2	12	15	1	14	1	15	16	...	2	...	...	...	
Manbhum ...	54	Purulia ...	Bihar and Orissa Act VII of 1922.	22,161	1	...	...	...	3	1	16	20	3	17	1	19	13	...	...	30·76	73·30	66·92	
	55	Jhalda ...		5,737	1	...	...	...	2	...	8	10	2	8	...	10	25	7	7	32·00	51·00	47·00	
	56	Raghunathpur		6,493	1	...	...	...	2	1	12	15	2	13	1	14	21	6	...	42·85	47·61	46·98	
	57	Dhanbad ...		11,973	1	...	...	...	2	2	16	20	5	15	3	17	16	...	...	45·0	63·7	66·7	
			Total ...	46,364	4	...	...	...	9	4	52	65	12	53	5	60	75	13	7	...	...	...	
Singhbhum ...	58	Chaibassa ...	Bihar and Orissa Act VII of 1922.	9,178	1	...	...	...	3	...	12	15	3	12	1	14	20	1	2	25·0	53·8	48·4	
	59	Chakradharpur		7,944	1	...	...	...	2	...	8	10	1	9	...	10	20	...	3	91·3	66·2	68·7	
	60	Jugsalai N.A.C.		16,000	...	...	...	1	2	6	...	8	2	6	1	7	14	...	...	83·	50·	63·	
	61	Jamshedpur N. A. C.		57,454	...	...	1	...	...	11	...	11	...	11	5	6	7	...	...	...	60·	60·	
			Total ...	89,576	2	...	1	1	7	17	20	44	6	38	7	37	61	1	5	...	...	...	
			Divisional total ...	241,277	12	...	1	2	32	34	156	222	38	184	20	202	257	15	20	...	...	...	
			Grand Total for 1928-29	1,248,038	63	...	2	6	121	110	788	1,019	152	867	44	975	1,275	85	140	...	...	...	
			Grand Total for 1927-28	1,258,038	62	...	2	7	124	112	787	1,023	156	867	48	975	1,260	48	130	...	...	...	

FORM No. II.—*Statement showing the income of the municipaliti*[es in] *Bihar and Orissa during the year ending 31st March* 1929—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Total receipts from octroi.	Terminal Tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates). Tax on persons.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.												
Patna	1	Patna City ...	62,907	...	...	1,88,968	21,148	7,717	24,724	45,006	...	1,07,[illegible]
	2	Barh	2,200	...	...	1,425	2,084	556	1,676	...	...	3,[illegible]
	3	Bihar	2,051	...	...	825	2,570	1,320	..	...	...	9,[illegible]
	4	Dinapore Nizamat ...	898	...	...	15,493	6,465	1,060	...	...	...	7,[illegible]
	5	Khagaul	1,714	...	...	10,582	1,730	335	...	...	...	[illegible]
	6	Patna Administration Committee.	25,958	...	...	37,178	2,109	97	...	35,826	...	86,[illegible]
		Total ...	95,728	...	...	2,54,471	36,106	11,085	26,400	80,832	...	1,64,[illegible]
Gaya	7	Gaya	29,091	...	...	61,306	10,124	2,893	...	52,800	...	[illegible]
	8	Tikari	2,377	...	...	4,949	1,188	185	...	...	...	[illegible]
	9	Daudnagar ...	3,893	...	...	319	401	534	788	...	...	[illegible]
		Total ...	25,361	...	...	66,574	11,713	3,612	788	52,800	...	[illegible]
Shahabad ...	10	Arrah	6,062	...	...	36,958	8,041	1,671	...	30,821	...	[illegible]
	11	Jagdishpur ...	632	...	...	48	2,513	244	...	...	...	[illegible]
	12	Buxar	1,086	...	...	149	3,259	729	...	...	...	[illegible]
	13	Dumraon	564	...	...	513	2,256	317	...	...	...	[illegible]
	14	Bhabua	5,901	...	...	619	787	346	...	...	...	[illegible]
	15	Sasaram	13,015	...	..	1,842	3,104	662	..	...	...	[illegible]
		Total ...	27,760	...	...	40,129	19,960	3,969	...	30,821	...	[illegible]
		Divisional Total ...	1,58,849	...	...	3,61,174	67,779	18,666	27,188	1,64,453	...	[illegible]

Serial number	Name of municipality.	Municipal rates and taxes—Other taxes.	Miscellaneous receipts and penalties.	Total rates and taxes.	(II)—Realizations under Special Acts. From pounds.	From hackney carriages.	From other sources. Vaccination fees.	Jute ware-house fees.	Petroleum fees.	Fees on musical processions.	Miscellaneous.	Total.		Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
		14	14 (a)	15	16	17	18	18(a)	18 (b)	18 (c)	18(d)	19		58	59	60
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
1	Patna City	[illegible]	970	3,96,404	1,561	37	...	...	737	...	16	2,351	[illegible]950	3 9 4	4 1 8	
2	Barh	[illegible]0,242	444	20,017	1,174	..	14	...	99	...	...	1,287	[illegible]446	2 5 10	2 13 9	
3	Bihar	[illegible]1,893	234	36,014	610	695	126	...	107	...	...	1,538	[illegible]803	0 15 8	1 2 2	
4	Dinapore Nizamat	..	79	30,552	370	...	40	...	...	23	...	433	[illegible]109	1 6 6	1 12 0	
5	Khagaul	..	2	12,661	604	114	4	...	65	...	...	787	[illegible]878	1 12 2	2 1 2	
6	Patna Administration Committee.	..	2	1,11,331	600	...	15	...	8	...	...	623	[illegible]407	11 12 5	15 2 10	
	Total	[illegible]2,135	1,731	6,07,099	4,919	846	199	...	1,016	23	16	7,019	[illegible]393	2 2 1	3 11 1	
7	Gaya	...	224	1,70,128	1,269	4,891	111	...	...	...	...	6,271	[illegible]23	2 8 3	3 7 10	
8	Tikari	...	14	6,749	352	...	8	...	...	...	...	360	[illegible]19	1 6 4	1 11 1	
9	Daudnagar	4,316	300	6,658	631	...	12	...	..	...	187	830	[illegible]47	0 12 6	1 7 8	
	Total	4,316	538	1,83,585	2,252	4,891	131	...	...	...	187	7,461	[illegible]89	2 9 3	3 2 9	
10	Arrah	...	213	85,023	880	649	86	...	...	..	...	1,615	[illegible]5	2 1 4	2 9 1	
11	Jagdishpur	3,471	14	6,290	209	...	22	...	...	...	...	231	[illegible]4	0 11 9	0 14 2	
12	Buxar	8,896	115	16,107	405	106	15	...	...	..	...	526	[illegible]1	1 8 6	1 13 6	
13	Dumraon	9,971	2	13,059	566	521	40	...	...	17	...	1,144	[illegible]2	0 14 6	1 2 5	
14	Bhabua	4,391	50	6,193	799	...	8	104	182	...	61	1,344	[illegible]1	1 3 3	1 9 9	
15	Sasaram	13,479	47	19,134	1,357	...	6	...	...	...	...	1,363	[illegible]1	0 13 9	1 13 6	
	Total	40,208	441	1,45,806	4,216	1,276	177	194	182	17	61	6,123	[illegible]	1 7 0	1 15 0	
	Divisional Total	76,659	2,710	9,36,440	11,387	7,013	507	194	1,198	40	264	20,603	[illegible]	2 7 9	3 1 8	

Bihar and Orissa during the year ending 31*st March* 1929—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation. Rents of lands, houses, *serais* [rest-houses], dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees to be spec[illegible] detail in as many co[illegible] as may be necessa[illegible]: Income from burning ghats and burial grounds.	Sale of night-soil, etc.	[illegible]	Fines under Municipal and other Acts.	…enue derived from municipal property and powers apart from taxation—*concld.* Interest on investments. For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government. For general purposes.	For educational purposes.	For medical purposes.	Total receipts, including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
1	2	3	20	21	22	23	24	25	26	27	27(*a*)	[illegible]	28	29	30	31	32	33	34	35	36	57	58	59	60
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
PATNA DIVISION.																									
Patna	1	Patna City	4,227	7,720	1,194	...	...	3,491	...	...	...		11,125	3,500	...	...	...	31,700	4,231	11,980	1,562	5,85,950	3 9 4	4 1 8	
	2	Barh	...	...	...	...	...	25	...	...	...		617	...	...	...	...	642	634	1,084	...	26,446	2 5 10	2 13 9	
	3	Bihar	166	36	12	...	...	828	...	...	48		340	...	...	...	...	1,430	...	2,354	...	43,803	0 15 8	1 2 2	
	4	Dinapore Nizamat	...	3,375	...	...	...	...	...	...	...		805	421	...	...	...	4,926	...	1,809	...	43,109	1 6 6	1 12 0	
	5	Khagaul	...	...	...	...	...	...	...	...	...		59	...	...	...	...	59	...	800	...	16,678	1 12 2	3 1 2	
	6	Patna Administration Committee.	1,192	6,040	...	1,083	...	11,342	...	...	...		327	1,427	...	...	...	21,794	241	8,162	...	2,92,407	11 12 5	15 2 10	
		Total	5,585	17,180	1,206	1,083	...	15,686	...	...	48	[illegible]	13,273	5,348	...	...	...	60,651	5,106	26,189	1,562	10,08,393	2 2 1	3 11 1	
Gaya	7	Gaya	4,314	220	...	...	...	27,594	...	...	...	[illegible]	2,476	782	...	...	...	37,933	...	8,224	...	2,78,323	2 8 3	3 7 10	
	8	Tikari	182	...	...	...	...	...	...	...	...		63	...	...	...	...	245	180	452	...	10,619	1 6 4	1 11 1	
	9	Daudnagar	...	59	...	...	...	95	...	...	...		101	...	...	...	...	255	2,525	2,070	100	17,047	0 12 6	1 7 8	
		Total	4,496	279	...	...	...	27,689	...	...	...	[illegible]	2,640	782	...	...	...	38,433	2,705	10,746	100	3,05,989	2 9 3	3 2 9	
Shahabad	10	Arrah	1,006	899	6	...	...	10,573	...	...	...		772	...	...	...	...	13,258	353	3,334	...	1,19,105	2 1 4	2 9 1	
	11	Jagdishpur	...	...	...	...	...	29	...	...	...		131	...	...	...	...	160	...	529	131	8,864	0 11 9	0 14 2	
	12	Buxar	35	...	...	...	...	106	...	...	58	[illegible]	420	...	...	...	...	633	...	430	...	19,731	1 8 6	1 13 6	
	13	Dumraon	...	150	53	...	...	537	...	...	...	[illegible]	72	...	...	...	...	876	...	1,088	...	19,512	0 14 6	1 2 5	
	14	Bhabua	212	25	17	...	...	312	...	...	60		12	...	...	...	...	638	150	290	...	15,901	1 2 3	1 9 9	
	15	Sasaram	805	...	119	...	...	16,005	...	...	...		317	...	...	...	...	17,246	648	2,136	...	55,751	0 13 9	1 13 6	
		Total	2,060	1,074	195	...	...	27,562	...	...	118	[illegible]	1,724	...	..	...	...	32,811	1,151	7,807	131	2,38,864	1 7 0	1 15 0	
		Divisional Total	12,141	18,533	1,401	1,083	...	70,937	...	...	166	[illegible]	17,637	6,130	...	...	...	1,31,795	8,932	44,742	1,793	11,53,246	2 7 9	3 1 8	

Name of division and district.	Serial number of municipality.	Name of municipality.	Grants and contributions (for general and special purposes)—*concld.* From local funds. For general purposes.	From local funds. For educational purposes.	From local funds. For medical purposes.	From other sources. For general purposes.	From other sources. For educational purposes.	From other sources. For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Miscellaneous. Other items.
	2	3	3	38	39	40	41	42	43	44	45
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.											
Patna ...	1	Patna City	...	...	...	...	...	378	18,151	1,507	3,534
	2	Barh ...	...	...	...	...	...	...	1,718	19	524
	3	Bihar ...	...	...	...	...	...	...	2,354	...	386
	4	Dinapore Nizamat	...	...	...	...	...	...	1,809	...	275
	5	Khagaul ...	...	...	...	...	...	...	800	252	354
	6	Patna Administrati Committee.	...	...	...	...	...	...	8,403	...	1,349
		Total	...	...	...	...	...	378	33,235	1,778	6,423
Gaya ...	7	Gaya ...	10,000	...	...	170	...	...	18,394	15	3,293
	8	Tikari ...	...	...	...	...	...	...	632	...	202
	9	Daudnagar	...	...	...	...	56	...	4,751	...	91
		Total	10,000	...	...	170	56	..	23,777	15	3,586
Shahabad ...	10	Arrah ...	...	...	...	...	...	...	3,687	14	1,167
	11	Jagdishpur	...	...	...	...	...	...	660	...	265
	12	Buxar ...	...	...	...	...	...	...	430	...	349
	13	Dumraon ...	...	...	...	...	...	...	1,088	17	105
	14	Bhabua ...	...	...	...	...	...	...	440	...	240
	15	Sasaram ...	...	...	...	...	...	...	2,784	300	271
		Total	...	...	...	...	...	...	9,089	331	2,397
		Divisional Tot	10,000	...	...	170	56	378	66,101	2,124	12,405

Name of municipality.	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
	47	48	49	50	51	52	53	54	55	56	57	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Patna City	53,737	...	...	...	...	...	52,149	17,157	69,306	5,23,043	5,85,950	3 9 4	4 1 8	
Barh	24,207	...	...	...	...	...	...	39	39	24,246	26,446	2 5 10	2 13 9	
Bihar	41,752	...	...	...	...	...	...	...	...	41,752	43,803	0 15 8	1 2 2	
Dinapore Nizamat	37,995	400	...	...	...	...	3,802	14	4,216	42,211	43,109	1 6 6	1 12 0	
Khagaul	14,913	...	...	...	...	...	...	51	51	14,964	16,678	1 12 2	2 1 2	
Patna Administration Committee	43,500	1,20,000	...	...	...	...	275	2,674	1,22,949	2,66,449	2,92,407	11 12 5	15 2 10	
Total	16,104	1,20,400	...	...	...	...	56,226	19,935	1,96,561	9,12,665	10,08,393	2 2 1	3 11 1	
Gaya	36,034	...	...	...	...	...	4,229	8,969	13,198	2,49,232	2,78,323	2 8 3	3 7 10	
Tikari	8,188	...	...	...	...	...	...	54	54	8,242	10,619	1 6 4	1 11 1	
Daudnagar	12,585	...	...	...	...	...	225	344	569	13,154	17,047	0 12 6	1 7 8	
Total	56,807	...	...	...	...	...	4,454	9,367	13,821	2,70,628	3,05,989	2 9 3	3 2 9	
Arrah	04,764	...	...	...	...	...	6,655	1,624	8,279	1,13,043	1,19,105	2 1 4	2 9 1	
Jagdishpur	7,606	...	...	...	...	...	711	15	726	8,332	8,864	0 11 9	0 14 2	
Buxar	18,045	...	...	...	...	...	...	...	...	18,045	19,731	1 8 6	1 13 6	
Dumraon	16,289	...	...	...	...	...	2,659	...	2,659	18,948	19,512	0 14 6	1 2 5	
Bhabua	8,755	...	...	...	...	...	875	370	1,245	10,000	15,901	1 2 3	1 9 9	
Sasaram	41,098	...	...	...	...	...	1,585	53	1,638	42,736	55,751	0 13 9	1 13 6	
Total	96,557	...	...	...	...	...	12,485	2,062	14,547	2,11,104	2,38,864	1 7 0	1 15 0	
Divisional Total	69,468	1,20,400	...	...	...	...	78,[illegible]65	31,364	2,24,929	13,94,397	11,53,246	2 7 9	3 1 8	

FORM No. II.—*Statement showing the income of the municip*…

Name of Division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Municipal rates and taxes. Total receipts from octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.											
Saran ...	16	Chapra	21,686	...	...	43,355	6,586	1,521	5,047	...	...
	17	Revelganj... ...	562	...	...	2,810	473	36	4,106	...	...
	18	Siwan	154	...	...	10,423	2,809	623	...	...	...
		Total ...	22,402	...	...	56,618	9,919	2,180	9,153	...	...
Champaran ...	19	Motihari	1,571	...	...	20,321	1,321	972	...	...	...
	20	Bettiah	731	...	...	26,400	3,348	438	...	...	...
		Total ...	2,302	...	...	46,721	4,669	1,410	...	...	...
Muzaffarpur ...	21	Muzaffarpur ...	20,476	...	...	57,662	6,690	1,777	20,405	44,491	...
	22	Hajipur	936	...	...	11,937	1,433	472	...	...	...
	23	Lalganj	469	...	...	5,575	1,075	166	...	...	...
	24	Sitamarhi... ...	797	...	...	12,900	1,596	457	...	...	...
		Total ...	22,678	...	...	88,074	10,794	2,872	20,405	44,491	...
Darbhanga ...	25	Darbhanga ...	1,384	...	...	12,212	14,106	2,133	...	...	...
	26	Madhubani ...	9,817	...	...	1,450	4,987	836	...	...	...
	27	Roserah	1,688	...	...	111	2,365	203	...	...	...
	28	Samastipur ...	5,372	...	...	2,079	3,360	441	...	...	...
		Total ...	18,261	...	...	15,852	24,818	3,613	...	...	...
		Divisional total ...	65,643	...	...	2,07,265	50,200	10,075	29,558	44,491	...

(a) The difference in closing balance of 1926-27 and opening balance of 1927-28 is due to exclusion of dispensary account in th…

Name of municipality.	Municipal rates and taxes—concluded. Other taxes. Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	Realizations under Special Acts. From pounds.	From hackney carriages.	From other sources. Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees from motor vehicles.	Fees on musical processions.	Miscellaneous.	Total.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
	14	14(a)	15	16	17	18	18(a)	18(b)	18(c)	18(d)	18(e)	19	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Chapra	...	100	73,417	775	659	54	...	60	...	...	...	1,548	1 11 8	2 15 2	
Revelganj	...	1	7,456	75	...	7	...	...	...	...	...	82	0 14 6	1 5 4	
Siwan	...	8	18,295	155	1,315	20	...	...	...	...	...	1,490	1 8 8	2 12 10	
Total (Saran)	...	109	99,168	1,005	1,974	81	...	60	...	...	...	3,120	1 9 4	2 11 4	
Motihari	...	362	29,830	612	...	18	...	196	500	...	...	1,326	2 2 6	5 5 11	
Bettiah	...	451	41,153	1,245	...	21	...	172	48	...	...	1,486	1 11 1	2 3 8	
Total (Champaran)	...	813	70,983	1,857	...	39	...	368	548	...	...	2,812	1 13 9	3 5 11	
Muzaffarpur	...	595	1,65,100	785	...	155	...	748	2,732	...	172	4,592	5 0 7	6 1 10	
Hajipur	...	168	18,784	...	...	83	...	96	...	...	...	179	1 1 11	1 14 0	
Lalganj	...	78	6,894	166	...	47	...	...	13	...	...	236	0 15 5	1 2 10	
Sitamarhi	...	181	20,588	282	...	44	...	266	639	...	...	1,231	1 15 3	3 3 6	
Total (Muzaffarpur)	...	1 022	2,11,366	1,233	...	329	...	1,110	3,384	...	172	6,228	3 2 3	4 1 3	
Darbhanga	32,323	228	84,729	557	...	150	...	...	1,428	...	...	2,135	1 9 3	1 14 10	
Madhubani	8,629	169	21,767	148	...	74	...	...	131	...	...	343	1 5 0	2 8 7	
Roserah	2,382	51	5,113	62	...	61	...	...	...	...	...	123	0 10 0	1 2 6	
Samastipur	5,545	13	16,417	250	...	50	...	208	198	...	...	706	2 0 9	4 10 2	
Total (Darbhanga)	48,879	461	1,28,025	1,017	...	335	...	208	1,747	...	...	3,307	1 7 8	2 3 6	
Divisional total	48,879	2,405	5,09,542	5,112	1,974	784	...	1,746	5,670	...	172	15,467	2 0 0	3 0 0	

Name of Division and district.	Serial number of municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation. Rents of lands, houses, *serais* [rest-houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees. Income from burning-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees.	[Fines under municipal and other Acts]
1	2	3	20	21	22	23	24	25	26	27	27(a)	27(b)	28
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.													
Saran	16	Chapra ...	519	764	136	54	...	10,557	...	...	...	...	540
	17	Revelganj...	128	42	...	...	...	...	...	...	...	...	75
	18	Siwan ...	518	1	16	...	...	1,851	...	...	...	...	478
		Total	1,165	807	152	54	...	12,408	...	...	...	...	1,102
Champaran	19	Motihari ...	93	184	21	...	466	1,969	...	...	69	...	314
	20	Bettiah ...	...	...	...	2,120	...	3,403	...	...	748	...	25
		Total	93	184	21	2,120	466	5,372	...	...	817	...	339
Muzaffarpur	21	Muzaffarpur	1,831	573	805	1,186	...	1,421	...	...	5,831	[illegible]	2,945
	22	Hajipur ...	900	36	17	...	...	2,094	...	...	...	[illegible]	203
	23	Lalganj ...	131	...	...	...	...	665	...	...	...	[illegible]	36
	24	Sitamarhi...	...	...	...	...	...	2,341	...	...	...	...	278
		Total	2,862	609	822	1,186	...	6,521	...	...	5,831	[illegible]	3,461
Darbhanga	25	Darbhanga	2,178	69	72	1,576	...	4,408	...	...	...	...	814
	26	Madhubani	...	...	358	...	...	11,556	...	...	...	...	249
	27	Roserah ...	7	...	...	...	...	528	...	...	...	[illegible]	147
	28	Samastipur	2,514	...	...	2,186	...	2,060	...	...	825	[illegible]	341
		Total	4,699	69	430	3,762	...	18,554	...	...	825	[illegible]	1,551
		Divisional total	8,819	1,669	1,425	7,132	466	42,855	...	...	7,473	[illegible]	6,453

Name of municipality.	Revenue derived from municipal property and powers apart from taxation—concld. Interest on investments. For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes)—contd. From Government. For general purposes.	For educational purposes.	For medical purposes.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
3	29	30	31	32	33	34	35	36	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Chapra ...	4,050	87	485	...	17,201	1,682	4,800	10,025	1 11 8	2 15 2	
Revelganj...	...	...	...	...	245	...	607	...	0 14 6	1 5 4	
Siwan ...	...	...	...	...	2,864	...	1,296	872	1 8 8	2 12 10	
Total	4,050	87	485	...	20,310	1,682	6,703	10,897	1 9 4	2 11 4	
Motihari ...	...	...	202	...	3,318	1,100	1,629	8,007	2 2 6	5 5 11	
Bettiah ...	300	...	...	...	6,596	...	4,508	...	1 11 1	2 3 8	
Total	300	...	202	...	9,914	1,100	6,137	8,007	1 13 9	3 5 11	
Muzaffarpur	209	...	...	...	15,037	6,500	6,902	...	5 0 7	6 1 10	
Hajipur ...	...	...	...	...	3,307	...	1,624	1,314	1 1 11	1 14 0	
Lalganj ...	...	...	...	...	864	...	335	...	0 15 5	1 2 10	
Sitamarhi...	...	...	90	...	2,709	...	1,188	1,012	1 15 3	3 3 6	
Total	209	...	90	...	21,917	6,500	10,049	2,326	3 2 3	4 1 3	
Darbhanga	...	...	...	...	9,117	...	5,404	...	1 9 3	1 14 10	
Madhubani	...	...	...	...	12,165	2,500	1,744	...	1 5 0	2 8 7	
Roserah ...	...	...	7	...	708	...	816	3	0 10 0	1 2 6	
Samastipur	...	...	...	...	7,960	...	2,546	769	2 0 9	4 9 2	
Total	...	...	7	...	29,950	2,500	10,510	772	1 7 8	2 3 6	
Divisional total	4,559	87	784	...	82,091	11,782	33,399	22,002	2 0 0	3 0 0	

(a) The difference in closing b

Bihar and Orissa during the year ending 31st March 1929—contd.

Name of Division and district.	Serial number of municipality.	Name of municip[ality].	Grants and contributions (for general and special purposes)—*concld.* From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.
1	2	3	37	38	39	40	41	42	43	44	45
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.											
Saran ...	16	Chapra ...	...	...	9,168	...	...	6,269	31,944	14	927
	17	Revelganj...	...	...	2,244	...	...	252	3,103	...	45
	18	Siwan ...	...	...	5,035	...	...	2,655	9,858	...	738
		Total	...	...	16,447	...	...	9,176	44,905	14	1,710
Champaran ...	19	Motihari ...	...	...	10,000	...	...	18,216	38,952	...	835
	20	Bettiah ...	...	...	...	141	...	...	4,649	...	292
		Total	...	...	10,000	141	...	18,216	43,601	...	1,127
Muzaffarpur ...	21	Muzaffarpur	...	...	...	282	...	...	13,684	75	1,856
	22	Hajipur ...	...	...	3,100	...	...	2,346	8,384	...	824
	23	Lalganj ...	...	...	...	...	...	...	335	11	114
	24	Sitamarhi...	...	...	4,200	...	..	2,355	8,755	...	636
		Total	...	...	7,300	282	...	4,701	31,158	86	3,430
Darbhanga ...	25	Darbhanga	...	...	...	...	...	...	5,404	...	2,238
	26	Madhubani	...	...	...	...	...	...	4,244	...	3,578
	27	Roserah ...	...	...	2,000	...	...	520	3,339	...	204
	28	Samastipur	...	...	4,130	3,000	...	1,054	11,499	...	88
		Total	...	...	6,130	3,000	...	1,574	24,486	...	6,108
		Divisional total	...	...	39,877	3,423	...	33,667	1,44,150	100	12,375

Name of Division and district.	Serial number of municipality.	Name of municip[ality].	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Raised in the open market.	Realization of Sinking Fund for repayment of loans.	Advances. Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
1	2	3	47	48	49	50	51	52	53	54	55	56	57	58	59	60
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
TIRHUT DIVISION.																
Saran ...	16	Chapra ...	5,051	...	...	...	...	...	1,210	19,057	20,267	1,45,318	1,67,004	1 11 8	2 15 2	
	17	Revelganj...	10,931	...	...	...	...	40	...	...	40	10,971	11,533	0 14 6	1 5 4	
	18	Siwan ...	33,245	...	...	...	...	...	2,090	4,740	6,830	40,075	40,229	1 8 8	2 12 10	
		Total	9,227	...	...	...	...	40	3,300	23,797	27,137	1,96,364	2,18,766	1 9 4	2 11 4	
Champaran ...	19	Motihari ...	74,261	...	...	...	...	...	...	2,015	2,015	76,276	77,847	2 2 6	5 5 11	
	20	Bettiah ...	4,176	...	...	...	...	...	2,933	79	3,012	57,188	57,919	1 11 1	2 3 8	
		Total	8,437	...	...	...	...	...	2,933	2,094	5,027	1,33,464	1,35,766	1 13 9	3 5 11	
Muzaffarpur ...	21	Muzaffarpur	00,344	...	...	...	...	...	15,914	9,834	25,748	2,26,092	2,46,568	5 0 7	6 1 10	
	22	Hajipur ...	1,478	...	...	...	...	...	515	39	554	32,032	32,969	1 1 11	1 14 0	
	23	Lalganj ...	8,444	...	...	...	...	...	850	221	1,071	9,515	9,984	0 15 5	1 2 10	
	24	Sitamarhi...	33,919	...	...	...	...	2,244	1,874	18	4,136	38,055	38,852	1 15 3	3 3 6	
		Total	74,185	...	...	...	...	2,244	19,153	10,112	31,509	3,05,604	3,28,372	3 2 3	4 1 3	
Darbhanga ...	25	Darbhanga	03,623	...	...	...	...	...	5,745	37,954	43,699	1,47,322	1,48,706	1 9 3	1 14 10	
	26	Madhubani	42,097	...	...	...	...	...	1,608	2,500	4,108	46,205	56,022	1 5 0	2 8 7	
	27	Roserah ...	9,486	...	...	...	...	50	...	...	50	9,536	11,224	0 10 0	1 2 6	
	28	Samastipur	36,670	...	...	...	...	...	...	...	...	36,670	42,042	2 0 9	4 10 2	
		Total	91,876	...	...	...	...	50	7,3 53	40,454	47,857	2,39,733	2,57,994	1 7 8	2 3 6	
		Divisional total	3,725	...	...	...	..	2,334	32,739	76,457	1,11,530	8,75,255	9,40,898	2 0 0	3 0 0	

(a) The difference in closin[g]

FORM No. II.—*Statement showing the income of the munici[pal]...*

Name of Division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	(I)—Octroi. Total receipt from octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.
1	2	3	4	5	6	7	8	9	10	11	12
BHAGALPUR DIVISION.			Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr ...	29	Monghyr	17,370	...	...	40,192	3,571	1,228	3,100	36,300	...
	30	Jamalpur... ...	25,501	...	...	29,477	2,963	1,029	...	...	...
		Total ...	42,871	...	...	69,669	6,534	2,257	3,100	36,300	...
Bhagalpur ...	31	Bhagalpur ...	23,502	...	...	61,882	9,764	1,390	8,000	54,468	...
	32	Colgong	3,929	...	...	4,583	883	255	...	...	...
		Total ...	27,431	...	...	66,465	10,647	1,645	8,000	54,468	...
Purnea	33	Purnea	41,151	...	...	18,056	(b) 8,969	482	...	...	...
	34	Kishenganj ...	7,873	...	...	5,558	14,555	1,766	...	...	...
	35	Katihar	8,047	...	...	12,613	3,119	399	...	...	...
	36	Forbesganj ...	3,674	...	...	1,060	5,156	76	...	...	...
		Total ...	60,745	...	...	37,287	31,799	2,723	...	...	...
Santal Parganas ...	37	Deoghar	9,675	...	...	8,627	956	362	...	...	...
	38	Sahibganj ...	6,684	...	...	19,558	2,263	611	...	...	...
	39	Dumka	5,494	...	...	9,864	1,764	442	...	...	...
	40	Madhupur ...	19,136	...	...	13,571	2,071	332	...	...	...
		Total ...	40,989	...	...	51,620	7,054	1,747	...	...	...
		Divisional Total ...	1,73,036	...	...	2,25,041	[illegible]	[illegible]	[illegible]	[illegible]	...

Name of municipality.	...taxes. Other taxes. Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.	(II).—Realizations under Special Acts (ii). From pounds.	From hackney carriages.	Vaccination.	From other sources. Jute warehouse fees.	Petroleum fees.	Fees from motor vehicles.	Fees on musical processions.	Miscellaneous.	Total.
	14	14(a)	15	16	17	18	18(a)	18(b)	18(c)	18(d)	18(e)	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr	...	7,006	1,17,425	712	395	42	...	...	...	...	592	1,741
Jamalpur	...	9	45,082	828	...	12	...	...	...	...	1	841
Total	...	7,015	1,62,507	1,540	395	54	...	...	...	...	593	2,582
Bhagalpur	...	162	1,79,887	2,888	1,300	53	...	426	...	...	...	4,667
Colgong	1	3	7,437	560	...	11	...	40	...	...	...	611
Total	1	165	1,87,324	3,448	1,300	64	...	436	...	...	...	5,278
Purnea	...	40	38,177	2,067	...	29	...	30	...	...	...	2,126
Kishenganj	1,729	28	28,958	1,638	...	24	...	...	...	...	...	1,662
Katihar	...	12	21,982	2,844	...	39	...	...	...	...	...	2,883
Forbesganj	3,911	53	12,888	1,789	...	42	1,152	210	24	3	...	3,220
Total	5,670	133	1,02,005	8,338	...	134	1,152	240	24	3	...	9,891
Deoghar	4,213	22	24,964	437	499	59	...	...	...	...	...	995
Sahibganj	...	3	30,074	636	...	35	...	256	...	12	425	1,354
Dumka	...	7	15,510	356	...	2	...	72	...	...	2	432
Madhupur	...	61	24,280	425	...	9	...	83	43	...	77	637
Total	4,213	93	94,828	1,844	499	105	...	411	43	12	504	3,418
Divisional Total	9,884	7,406	5,46,664	15,170	2,194	357	1,152	1,117	67	15	1,097	21,169

...res.	Correct figures to be substituted.
	4
...s.	Rs.
529	2,259
769	128
186	186*
8	2,088
924	8,924
,036	1,086
30	34
62	262
187	157
,668	36,668
,970	23,970
,420	75,420
3,967	10,97,887
9,826	47,695
8,027	2,88,527
5,235	6,868
7,913	29,489
8,065	8,605
30,767	25,81,267
10,796	10,296
25,273	1,25,156
44,052	1,43,848
64,219	62,056
2,615	2,625
,31,777	3,29,807
,81,421	39,79,257
,90,760	5,92,923
,57,723	7,59,886

Name of Division and district.	Serial number of municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation: Rents of lands, houses, *serais* [rest-houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary): Income from burning-ghats and burial-grounds.	Sale of night-soil.	Revenue derived from municipal property and powers apart from taxation—*concld.*: Fines under Municipal and other Acts.	Interest on investments: For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government: For general purposes.	For educational purposes.	For medical purposes.
1	2	3	20	21	22	23	24	25	26	27	27(*a*)	28	29	30	31	32	33	34	35	36
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.																				
Monghyr ...	29	Monghyr ...	844	263	21	...	...	2,691	...	...	...	1,867	...	...	...	...	5,686	...	4,825	...
	30	Jamalpur...	395	84	...	...	...	2,200	...	...	...	1,072	...	...	...	...	3,751	...	2,668	...
		Total	1,239	347	21	...	...	4,891	...	...	...	2,939	...	...	...	...	9,437	...	7,493	...
Bhagalpur ...	31	Bhagalpur	5,637	1,369	...	...	...	2,642	...	...	207	1,798	72	...	...	...	19,104	90,510	5,833	...
	32	Colgong ...	108	...	...	...	...	...	...	...	...	20	...	...	...	...	128	...	584	18
		Total	5,745	1,369	...	...	...	2,642	...	...	207	1,818	72	...	...	...	19,232	90,510	6,417	18
Purnea ...	33	Purnea ...	478	...	...	248	469	774	...	...	...	599	...	...	...	...	2,568	...	1,612	4,365
	34	Kishenganj	113	...	...	...	...	581	...	...	...	226	...	...	...	...	936	...	1,016	...
	35	Katihar ...	779	...	12	...	...	25	...	...	...	447	...	...	...	...	1,263	...	980	...
	36	Forbesganj	190	...	...	...	...	181	...	...	...	492	...	...	...	...	863	...	716	63
		Total	1,560	...	12	248	469	1,561	...	...	...	1,764	...	...	...	...	5,630	...	4,324	4,428
Santal Parganas ...	37	Deoghar ...	12	...	...	58	...	3,376	...	...	...	510	...	...	...	...	4,076	...	1,376	...
	38	Sahibganj	991	10	...	...	...	3,572	...	...	...	370	...	...	...	...	4,943	...	1,037	...
	39	Dumka ...	23	42	...	44	...	20	...	...	...	92	...	...	...	...	221	350	766	...
	40	Madhupur	20	...	...	88	...	1,065	...	57	57	303	...	...	...	...	1,627	...	776	...
		Total	1,046	52	...	190	...	8,033	...	57	57	1,275	...	...	...	...	10,867	350	3,955	...
		Divisional Total	9,590	1,768	33	438	469	17,127	...	57	264	7,796	72	...	...	...	45,166	90,860	22,189	4,446

...res.	Correct figures to be substituted.
	4
...s.	Rs.
...529	2,259
...769	128
...186	186*
8	2,088
...924	8,924
...,036	1,086
30	34
62	262
187	157
...,668	36,668
...,970	23,970
...,420	75,420
...3,967	10,97,887
9,826	47,695
8,027	2,88,527
5,235	6,868
...7,913	29,489
8,065	8,605
...30,767	25,81,267
10,796	10,296
25,273	1,25,156
44,052	1,43,848
64,219	62,056
2,615	2,625
...,31,777	3,29,807
...,81,421	39,79,257
...,90,760	5,92,923
...,57,723	7,59,886

Name of Division and district.	Serial number of municipality.	Name of munici	Grants and contributions (for general and special purposes)—*concld.* From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.
1	2	3	37	38	39	40	41	42	43	44	45
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.											
Monghyr ...	29	Monghyr ...	2,000	...	...	...	...	...	6,825	...	3,317
	30	Jamalpur...	...	...	300	...	...	...	2,968	477	369
		Total	2,000	...	300	...	...	...	9,793	477	3,686
Bhagalpur ...	31	Bhagalpur	...	...	...	100	...	...	96,443	...	8,829
	32	Colgong ...	...	...	...	...	...	...	602	3	62
		Total	...	...	...	100	...	...	97,045	3	8,891
Purnea	33	Purnea ...	...	...	11,563	...	...	6,752	24,292	...	288
	34	Kishenganj	...	...	...	...	...	...	1,016	...	285
	35	Katihar ...	...	...	...	...	...	...	980	...	298
	36	Forbesganj	...	...	...	...	...	...	779	...	150
		Total	...	...	11,563	...	...	6,752	27,067	...	1,021
Santal Parganas ...	37	Deoghar ...	...	...	...	240	...	...	1,616	...	361
	38	Sahibganj	...	...	2,707	...	...	823	4,567	...	128
	39	Dumka ...	...	60	...	...	30	...	1,206	...	320
	40	Madhupur	...	...	...	...	...	...	776	...	260
		Total	...	60	2,707	240	30	823	8,165	...	1,069
		Divisional Total	2,000	60	14,570	340	30	7,575	1,42,070	[illegible]	14,667

FORM III—*concld.*

Items : corrections are to be made.	Column of the form.	Existing figures.	Correct figures to be substituted.
1	2	3	4
		Rs.	Rs.
GPUR DIVISION.			
Jugsalai NoCommittee	11	2,529	2,259
Dit ditto	18	2,769	128
District totalu	26	186	186*
Ditto	28	8	2,088
Chakradharpulity	35	6,924	8,924
Purulia	45	1,036	1,086
Raghunathpu	45 (*b*)	30	34
Dhanbad	45 (*c*)	62	262
Chakradharpu	45 (*c*)	187	157
Giridih	48	35,668	36,668
Dhanbad	60	28,970	23,970
District total hum district	60	95,420	75,420
Grand toncial total) for 1927-28.			
Grant total fo	21	10,98,967	10,97,887
Ditt	21 (*a*)	39,826	47,695
Ditt	22	2,88,027	2,88,527
Ditt	23	15,235	6,868
Ditt	24 (*a*)	27,913	29,489
Ditto	28	8,065	8,605
Ditto	35	25,80,767	25,81,267
Ditto	40	10,796	10,296
Ditto	46	1,25,273	1,25,156
Ditto	47	1,44,052	1,43,848
Ditto	52	64,219	62,056
Ditto	53	2,615	2,625
Ditto	56	3,31,777	3,29,807
Ditto	57	39,81,421	39,79,257
Ditto	59	5,90,760	5,92,923
Ditto	60	7,57,723	7,59,886

* Light impression or no impression of the figure.

B. & O. GS.-G.) no. 73—515—8-1-1930—H.C.D.G.

FORM II.

Forms II and III showing income and expenditure respective[...]alities for the year 1927-28.

Items against which corrections are to be made.	Column of the form.	[...].	Correct figures to be substituted.
1	2		4
			Rs.
Patna Division.			
Jagdispur municipality	14(a)	7	17*
District total of Shahabad	14(a)	4	314*
Bhabhua municipality	16	5	885
Buxar "	43	8	2,038*
District total of Patna	54	2	11,012*
Bihar municipality	57	3	44,613
Tirhut Division.			
District total of Saran	4	43	19,143
Ditto of Darbhanga	54	99	6,499*
Bhagalpur Division.			
District total of Bhagalpur	20	83	3,982
Purnea municipality	42	34	8,634
Colgong municipality	46	36	26
Orissa Division.			
Puri municipality	15	52	88,452
Divisional total of Orissa Division	15	66	3,19,265
Cuttack municipality	19	39	6,740
Divisional total of Orissa Division	19	54	11,455
Cuttack municipality	25	338	388
Sambalpur "	33	318	8,319
Divisional total of Orissa Division	33	925	57,926
Jajpur municipality	35	792	799
Sambalpur municipality	55	730	2,731
Chota Nagpur Division.			
Purulia municipality	7	499	25,449
Divisional total of Chota Nagpur Division ...	7	487	1,74,477
Doranda Notified Area Committee	34	150	3,150†

* Impression light or no impression of the f[...]

† No impression of figure "1".

Orissa during the year ending 31st March 1927—contd.

Savings Bank.	Extraordinary and Debt. Loans. From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Other.	(iv) Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	...	...	...	5,083	(a) −1,103	3,980	1,38,974	1,56,344	2 8 1	2 14 1	
...	...	...	...	...	...	5,311	5,311	53,709	84,300	1 13 0	2 2 6	
...	...	...	...	...	5,083	4,208	9,291	1,97,773	2,40,644	2 4 3	2 10 1	
54,684	...	...	...	...	48,798	5,508	1,08,990	4,17,920	4,41,422	2 9 9	4 7 5	
...	...	...	...	...	...	107	107	8,950	12,879	1 5 10	1 10 1	
54,684	...	...	...	...	48,798	5,615	1,09,097	4,26,870	4,54,301	2 8 4	4 4 5	
...	...	...	...	...	10	18,080	18,090	85,541	1,26,692	2 11 3	4 12 6	
...	...	...	...	...	171	...	171	33,028	40,901	3 10 4	4 2 3	
...	...	...	...	...	...	225	225	27,631	35,678	1 15 5	2 7 2	
...	...	...	...	...	1,881	3,879	5,760	23,660	27,334	2 9 6	3 9 8	
...	...	...	...	...	2,062	22,184	24,246	1,69,860	2,30,605	2 10 8	3 13 0	
...	...	...	...	10	...	...	10	33,022	41,697	2 0 3	2 9 5	
...	...	...	...	...	...	100	100	41,166	47,850	2 8 8	3 7 7	
...	...	...	...	...	1,830	686	2,516	20,205	25,699	2 1 6	2 6 3	
...	...	...	...	...	...	636	636	28,216	47,352	3 7 0	3 14 6	
...	...	...	...	10	1,830	1,422	3,262	1,21,209	1,62,598	2 7 3	3 1 0	
54,684	...	...	...	10	57,773	33,429	1,45,896	9,16,112	10,88,148	2 7 3	3 7 3	

(a) Value of pending cheques during March 1928, amounts to Rs. 4,775 and the deposit receipt during the year 1928-29, comes to Rs. 3,672.
(b) Includes Rs. 3,873 representing tax on vehicle plying for hire.

FORM No. II.—*Statement showing the income of the munici*

Name of division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Municipal rates and taxes. Octroi. Total receipts from Octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.
1	2	3	4	5	6	7	8	9	10	11	12
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack	41	Cuttack ...	42,235*	...	...	53,592	4,234	3,637	5,482	...	...
	42	Jajpur	1,800	...	...	816	924	134	...	...	...
	43	Kendrapara ...	3,464	...	...	982	1,855	174	290	...	...
Balasore	44	Balasore	2,203	...	...	5,088	2,164	442	430	...	...
Puri	45	Puri	52,612	...	...	44,781	4,256	326	...	...	...
Sambalpur ...	46	Sambalpur ...	8,035	48,576	...	...	12,213	...	10,561	...	...
		Total ...	1,10,349	48,576	...	1,05,259	25,646	4,713	16,763	...	...
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	47	Hazaribagh ...	16,795	...	...	19,038	1,429	290	...	...	...
	48	Chatra	4,028	...	...	629	1,038	191	...	...	...
	49	Giridih	8,637	...	...	16,078	1,645	457	...	...	...
		Total ...	29,460	...	...	35,745	4,112	938	...	...	...
Ranchi ...	50	Ranchi	32,907	...	...	45,760	9,740	2,886	...	...	...
	51	Lohardaga ...	1,262	...	...	96	2,115	657	...	...	...
	52	Doranda notified area committee.	4,389	...	...	6,723	801	34	450	...	...
		Total ...	38,559	...	...	52,579	12,656	3,577	450	...	...
Palamau ...	53	Daltonganj ...	11,405	...	...	4,338	1,533	253	1,085	6,075	...
		Total ...	11,405	...	...	4,338	1,533	253	1,085	6,075	...
Manbhum ...	54	Purulia ...	8,364	...	...	24,485	4,065	1,368	...	...	...
	55	Jhalda	1,139	...	...	5,939	1,310	263	...	...	...
	56	Raghunathpur ...	2,917	...	...	...	118	97	...	...	...
	57	Dhanbad	23,970	...	...	18,844	5,911	301	...	...	...
		Total ...	36,390	...	...	49,268	11,404	2,029	...	...	...
Singhbhum ...	58	Chaibassa ...	9,571	...	...	12,615	3,521	325	...	...	...
	59	Chakradharpur ...	1,356	...	...	5,833	2,616	547	...	...	...
	60	Jugsalai notified area committee.	11,590	...	...	8,211	765	224	...	...	...
	61	Jamshedpur notified area committee.	52,903	...	...	...	...	...	...	...	...
		Total ...	75,420	...	...	26,659	6,902	1,096	...	...	...
		Total for 1928-29 ...	1,91,234	...	...	1,68,589	36,607	7,893	1,535	6,075	...
		Grand total for 1928-29	6,98,111	48,576	...	10,67,328	2,36,266	49,719	86,144	3,05,787	...
		Grand total for 1927-28	7,66,662	47,992	...						...

Name of municipality.	...l rates and taxes—concld. ...r taxes. Miscellaneous receipts and penalties.	Total rates and taxes.	(II)—Realizations under special Acts. From pounds.	From hackney carriages.	From other sources (iii). Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees from motor vehicles.	Fees on musical processions.	Miscellaneous.	Total.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
3	14 (a)	15	16	17	18	18 (a)	18 (b)	18 (c)	18 (d)	18 (e)	19	58	59	60
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Cuttack	19	1,11,720	303	3,153	107	...	...	...	3,167	...	6,730	1 14 6	2 3 1	*The fluctuation of Re. 1 is due to the elimination of annas and pies.
Jajpur	51	10,406	466	...	7	...	...	...	...	5	478	0 15 1	1 10 4	
Kendrapara	17	14,517	205	...	25	...	...	...	...	...	230	0 15 10	1 6 3	
Balasore	3	36,788	539	...	5	...	14	...	495	...	1,053	1 9 3	2 1 0	
Puri	149	87,655	139	832	3	...	192	...	2,358	...	3,524	2 4 3	3 12 9	
Sambalpur	...	76,434	1,531	77	12	...	67	...	...	...	1,687	2 2 1	2 13 10	
Total	239	3,27,520	3,183	4,062	159	...	273	...	6,020	5	13,702	...	...	
Hazaribagh	1,061	36,181	605	...	57	...	40	3,678	...	...	4,380	2 1 11	3 0 8	
Chatra	17	5,755	682	...	6	...	...	350	...	...	1,038	0 11 2	1 1 3	
Giridih	198	28,190	779	2,638	31	...	118	1,052	...	5	4,623	1 7 10	1 15 10	
Total	1,276	70,126	2,066	2,638	94	...	158	5,080	...	5	10,041	1 9 4	2 3 7	
Ranchi	337	1,00,161	695	3,777	56	...	...	1,339	...	...	5,887	2 8 5	3 7 3	
Lohardaga	2	8,144	585	...	15	...	147	100	...	...	847	1 2 2	1 9 1	
Doranda notified area committee	13	13,372	243	...	6	...	...	...	...	...	249	2 14 8	4 11 0	
Total	352	1,21,677	1,523	3,777	77	...	147	1,439	...	...	6,983	2 5 10	3 4 10	
Daltonganj	118	24,753	986	...	32	...	...	...	...	...	1,018	2 8 4	7 2 4	
Total	118	24,753	986	...	32	...	...	...	...	...	1,018	2 8 4	7 2 4	
Purulia	10	45,597	879	3,754	16	...	222	912	...	...	5,783	0 11	3 5 1	
Jhalda	47	7,559	458	...	...	...	...	...	...	...	458	5 0	2 1 11	
Raghunathpur	7	3,894	336	...	...	...	...	...	...	...	336	9 7	0 13 3	
Dhanbad	8	34,199	985	513	...	...	355	...	...	8	1,861	13 8	3 11 5	
Total	72	91,249	2,658	4,267	16	...	577	912	...	8	8,438	15 5	2 14 9	
Chaibassa	34	23,688	575	...	12	...	...	813	...	...	1,400	9 3	3 12 9	
Chakradharpur	...	12,832	403	...	8	...	...	...	...	...	411	9 10	1 14 5	
Jugsalai notified area committee	105	14,758	730	...	21	...	...	1,916	...	...	2,667	15 9	1 5 5	
Jamshedpur notified area committee	355	355	1,495	...	...	...	...	4,695	...	...	6,190	0 1	0 2 7	
Total	494	51,633	3,203	...	41	...	...	7,424	...	...	10,668			
Total for 1928-29	2,312	3,59,438	10,436	10,682	260	...	882	14,855	...	13	37,128	9 2	0 14 2	
Grand total for 1928-29	15,072	26,79,604	45,288	25,925	2,067	1,346	5,216	20,601	6,075	1,551	1,08,069	7 10	2 4 8	
Grand total for 1927-28	8,295	26,51,346	45,708	29,791	2,250	...	4,617	9,441	299	3,089	95,195	3 4	2 15 4	

... No. II.—*Statement showing the income of the municip*...

Name of division and district.	Serial number of municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation. Rents of lands, houses, serais [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees. Income from burning-ghats and burial-grounds.	Sale of night-soil.
1	2	3	20	21	22	23	24	25	26	27	27 (a)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORISSA DIVISION.											
Cuttack ...	41	Cuttack ...	1,446	42	578	...	...	929	...	...	...
	42	Jajpur ...	210	101	267	...	...	342	...	...	...
	43	Kendrapara	295	222	...	...	...	1,090	...	...	...
Balasore ...	44	Balasore ...	673	4	284	...	...	942	...	...	...
Puri ...	45	Puri ...	8,085	127	51	665	...	10,058	...	...	...
Sambalpur ...	46	Sambalpur	2,186	94	379	2,892	...	1,690	...	...	...
		Total	12,895	590	1,559	3,557	...	15,051	...	...	...
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	47	Hazaribagh	3,890	...	30	388	...	1,716	...	...	...
	48	Chatra ...	138	...	219	...	...	1,409	...	...	...
	49	Giridih ...	...	...	...	384	...	1,225	...	...	460
		Total	4,028	...	249	772	...	4,350	...	...	460
Ranchi ...	50	Ranchi ...	1,840	...	...	...	...	13,972	...	...	...
	51	Lohardaga	164	...	...	99	...	557	300	...	...
	52	Doranda notified committee.	10	...	...	...	...	...	...	...	...
		Total	2,014	...	...	99	...	14,529	300	...	...
Palamau ...	53	Daltonganj	196	106	17	824	...	36,321	...	170	...
		Total	196	106	17	824	...	36,321	...	170	...
Manbhum ...	54	Purulia	4,173	...	...	...	...	11,159	...	...	...
	55	Jhalda ...	141	...	1,037	...	...	267	...	...	...
	56	Raghunathpur	37	...	...	...	...	237	...	...	...
	57	Dhanbad ...	...	...	5	...	...	32	...	...	...
		Total	4,351	...	1,042	...	...	11,695	...	...	...
Singhbhum ...	58	Chaibassa	347	...	90	197	...	2,928	...	...	...
	59	Chakradharpur	36	...	...	...	...	...	...	...	...
	60	Jugsalai notifie[d] committee.	...	...	...	...	...	...	...	...	...
	61	Jamshedpur n[otified] area committee.	...	...	...	...	...	...	...	...	...
		Total	383	...	90	197	...	2,928	...	...	...
		Total for 1928-2[9]	10,972	106	1,398	1,893	...	69,823	300	170	460
		Grand total for 1[928-29]	54,417	22,666	5,816	14,092	935	2,15,793	300	227	8,393
		Grand total for [1927-28]	59,363	22,062	4,904	12,074	913	1,97,[illegible]	[illegible]	[illegible]	[illegible]

Serial number of municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation—concld. Fines under Municipal and other Acts.	Interest on investments. For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government. For general purposes.	For educational purposes.	For medical purposes.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
2	3	28	29	30	31	32	33	34	35	36	58	59	60
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
41	Cuttack	1,015	...	...	...	...	4,010	3,000	3,073	...	1 14 6	2 3 1	*The fluctuation of Re. 1 is due to the elimination of annas and pies.
42	Jajpur	169	..	...	...	...	1,089	1,000	799	...	0 15 1	1 10 4	
43	Kendrapara	957	...	...	...	...	2,587	2,000	941	...	0 15 10	1 6 3	
44	Balasore	398	...	...	73	...	2,375	1,900	2,603	...	1 9 3	2 1 0	
45	Puri	595	7,355	...	..	...	35,683	10,781	5,156	35	2 4 3	3 12 9	
46	Sambalpur	720	...	...	—	...	7,961	1,251	4,899	...	2 2 1	2 13 10	
	Total	3,854	7,355	...	73	...	53,705	19,932	17,471	35	...	...	
47	Hazaribagh	186	...	...	...	...	6,210	...	4,487	...	2 1 11	3 0 8	
48	Chatra	44	...	...	...	...	1,810	...	292	..	0 11 2	1 1 3	
49	Giridih	202	...	...	...	...	3,271	...	1,976	...	1 7 10	1 15 10	
	Total	432	..	...	...	..	10,291	...	6,755	...	1 9 4	2 3 7	
50	Ranchi	809	...	...	...	...	16,621	...	11,770	...	2 8 5	3 7 3	
51	Lohardaga	254	...	...	...	...	1,441	...	740	...	1 2 2	1 9 1	
52	Doranda notified committee.	16	...	...	...	...	26	5,100	2,583	...	2 14 8	4 11 0	
	Total	1,079	...	...	...	...	18,088	5,100	15,093	...	2 5 10	3 4 10	
53	Daltonganj	319	4,062	...	...	...	42,015	...	1,977	...	2 8 4	7 2 4	
	Total	319	4,062	...	...	...	42,015	...	1,977	...	2 8 4	7 2 4	
54	Purulia	1,553	...	..	...	...	16,885	...	2,432	...	2 0 11	3 5 1	
55	Jhalda	65	...	...	...	...	1,539	2,000	574	...	5 0	2 1 11	
56	Raghunathpur	73	...	...	...	...	347	...	556	152	9 7	0 13 3	
57	Dhanbad	573	...	...	...	...	610	...	1,512	...	13 8	3 11 5	
	Total	2,264	...	...	...	...	19,381	2,000	5,074	152	15 5	3 14 9	
58	Chaibassa	319	108	...	...	...	4,158	3,840	1,713	...	9 3	3 12 9	
59	Chakradharpur	148	...	...	...	...	184	...	652	...	9 10	1 14 5	
60	Jugsalai notified committee.	218	...	...	...	...	276	1,600	...	...	15 9	1 5 5	
61	Jamshedpur notified area committee.	987	...	...	...	...	987	2,000	...	...	0 1	0 2 7	
	Total	1,672	108	...	...	...	5,605	7,440	2,365	.	9 2	0 14 2	
	Total for 1928-29	5,766	4,170	...	...	...	95,380	14,540	31,264	152	7 10	2 4 8	
	Grand total for 1928-29	41,506	22,286	87	857	...	4,08,137	1,46,076	1,49,065	38,428	2 4	2 15 4	
	Grand total for 1927-28	40,075	22,122	87	1,123	...	3,95,953	56,228	1,29,329	19,036	1 8	2 13 4	

Form No. II.—Statement showing the income of the municipalities in Bihar and Orissa during the year ending 31st March 1929—concld.

Name of division and district.	Serial number of municipality.	Name of municipality.	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of the year, excluding opening balance.	Extraordinary and debt. Safe-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 47) per head of population.	Remarks.
1	2	3	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Cuttack ...	41	Cuttack ...	...	...	...	...	...	...	6,073	96	491	[illegible]	1,29,120	...	...	...	...	50	1,364	1,447	2,861	1,31,981	1,74,216	1 14 6	2 3 1	*The fluctuation of Re. 1 is due to the elimination of annas and pies.
	42	Jajpur ...	520	...	...	...	...	...	2,319	1,001	146	[illegible]	15,439	...	...	...	...	30	2,503	152	2,685	18,124	19,924	0 15 1	1 10 4	
	43	Kendrapara	...	...	...	...	...	...	2,941	...	54	[illegible]	20,329	...	...	...	...	...	...	...	...	20,329	23,793	0 15 10	1 6 3	
Balasore ...	44	Balasore ...	...	...	...	...	...	...	4,503	...	378	[illegible]	35,097	...	...	...	...	...	257	241	498	35,595	37,798	1 9 3	2 1 0	
Puri ...	45	Puri ...	...	...	120	...	...	...	16,092	...	4,126	[illegible]	1,47,080	...	...	...	...	...	13,531	4,158	17,689	1,64,769	2,17,381	2 4 3	3 12 9	
Sambalpur ...	46	Sambalpur	...	...	...	...	...	...	6,150	...	1,199	[illegible]	93,431	...	...	...	...	136	630	242	1,008	94,439	1,02,474	2 2 1	2 13 10	
		Total	520	...	120	...	...	...	38,078	1,097	6,394	[illegible]	4,40,496	...	...	...	...	216	18,285	6,240	24,741	4,65,237	5,75,586	...	...	
CHOTA NAGPUR DIVISION.																										
Hazaribagh ...	47	Hazaribagh	...	...	...	...	...	...	4,487	...	678	[illegible]	51,936	...	...	...	...	...	1,814	1,130	2,944	54,880	71,675	2 1 11	3 0 8	
	48	Chatra ...	...	...	...	...	...	...	292	...	5	[illegible]	8,900	...	...	...	...	...	1,679	84	1,763	10,663	14,691	0 11 2	1 1 3	
	49	Giridih ...	...	...	...	...	20	...	1,996	...	498	[illegible]	37,578	...	...	...	...	30	286	...	316	37,894	46,531	1 7 10	1 15 10	
		Total	...	...	...	...	20	...	6,775	...	1,181	[illegible]	98,414	...	...	...	...	30	3,779	1,214	5,023	1,03,437	1,32,897	1 9 4	2 3 7	
Ranchi ...	50	Ranchi ...	...	...	...	...	...	...	11,770	...	2,561	[illegible]	1,36,980	...	...	...	...	...	4,207	5,114	9,321	1,43,301	1,79,208	2 8 5	3 7 3	
	51	Lohardaga	...	...	...	...	...	...	740	...	60	[illegible]	11,232	...	...	...	...	50	150	10	210	11,442	12,705	1 2 2	1 9 1	
	52	Doranda notified area committee.	...	...	...	...	...	...	7,683	...	147	[illegible]	21,477	...	...	...	...	...	658	...	658	22,135	26,524	2 14 8	4 11 0	
		Total	...	...	...	...	...	...	20,193	...	2,768	[illegible]	1,69,689	...	...	...	...	50	5,015	5,124	10,189	1,76,878	2,18,437	2 5 10	3 4 10	
Palamau ...	53	Daltonganj	...	...	...	...	...	...	1,977	3	419	[illegible]	70,185	...	...	...	...	...	1,241	1,979	3,220	73,405	84,810	2 8 4	7 2 4	
		Total	...	...	...	...	...	...	1,977	3	419	[illegible]	70,185	...	...	...	...	...	1,241	1,979	3,220	73,405	84,810	2 8 4	7 2 4	
Manbhum ...	54	Purulia	...	...	...	...	...	...	2,432	...	2,884	[illegible]	73,581	...	...	...	...	...	1,287	7,079	8,366	81,947	90,311	2 0 11	3 5 1	
	55	Jhalda ...	...	...	...	...	...	...	2,574	...	39	[illegible]	12,169	...	...	...	...	...	...	4	4	12,173	13,312	1 5 0	2 1 11	
	56	Raghunathpur	...	...	...	...	...	...	708	...	107	[illegible]	5,392	...	...	...	...	...	...	100	100	5,492	8,409	0 9 7	0 13 3	
	57	Dhanbad ...	...	...	...	6,000	...	...	7,512	191	139	[illegible]	44,512	...	...	...	...	...	...	1,720	1,720	46,232	70,202	2 13 8	3 11 5	
		Total	...	...	...	6,000	...	...	13,226	191	3,169	[illegible]	1,35,654	...	...	...	...	...	1,287	8,903	10,190	1,45,844	1,82,234	2 15 5	3 14 9	
Singhbhum ...	58	Chaibassa	...	...	...	...	...	...	5,553	...	60	[illegible]	34,859	...	...	...	1,400	...	494	1,815	3,709	38,568	48,139	2 9 3	3 12 9	
	59	Chakradharpur	...	...	...	...	...	...	652	...	1,037	[illegible]	15,116	...	...	...	...	...	25	58	83	15,199	16,555	1 9 10	1 14 5	
	60	Jugsalai notified area committee.	...	...	586	...	...	244	2,430	...	14	[illegible]	20,145	...	...	...	...	25	...	...	25	20,170	31,760	0 15 9	1 5 5	
	61	Jamshedpur notified area committee.	...	...	...	...	...	...	2,000	...	...	[illegible]	9,532	...	...	...	...	...	...	...	...	9,532	62,435	0 0 1	0 2 7	
		Total	...	...	586	...	...	244	10,635	...	1,111	[illegible]	79,652	...	...	...	1,400	25	519	1,873	3,817	83,469	1,58,889	0 9 2	0 14 2	
		Total for Division	...	...	586	6,000	20	244	52,806	194	8,648	[illegible]	5,53,594	...	...	...	1,400	105	11,841	19,093	32,439	5,86,033	7,77,267	1 7 10	2 4 8	
		Grand total	12,520	60	56,153	9,933	106	41,864	4,43,205	3,995	54,489	[illegible]	[illegible]97,499	1,75,084	...	...	1,400	2,665	1,93,803	1,66,583	5,39,535	42,37,034	49,35,145	3 2 4	2 15 4	
		Grand total	10,420	...	63,097	14,871	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,87,130	4,03,551	39,72,481	47,39,143	3 1 8	2 13 4	

FORM NO. III.—*Statement showing the expenditure of the munici*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge.							Public safety.				Public health and convenience.							Remarks.
			General Administration (i) Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply. Capital outlay.	Water-supply. Establishment, repairs, etc.	Drainage. Capital outlay.	Drainage. Establishment, repairs, etc.	Conservancy (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors	Hospitals and dispensaries.	
1	2	3	4	5	6	7	8	9	10	13	14	15	16	17	18	19	20	21	21(a)	22	62
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.		PATNA DIVISION.																			
Patna ...	1	Patna City ...	6,167	18,090	...	...	156	54	...	30,502	...	...	30,502	...	45,517	3,188	23,699	1,79,475	10,191	9,715	
	2	Barh	815	1,271	616	2	...	60	...	1,772	...	...	1,772	...	549	...	415	5,241	655	3,100	
	3	Bihar	2,164	3,349	...	300	...	...	...	3,461	...	...	3,461	...	932	...	1,372	16,074	...	2,700	
	4	Dinapore Nizamat ...	781	2,630	...	8	...	...	...	2,408	...	...	2,408	...	67	...	...	14,877	...	2,000	
	5	Khagaul	2,001	1,241	...	...	2	...	...	2,800	...	...	2,809	...	100	42	1,441	5,649	...	120	
	6	Patna Administration Committee.	13,471	5,224	...	...	...	...	...	33,077	...	83	33,160	...	32,348	...	8,744	44,802	3,124	...	
		Total ...	25,399	31,805	616	310	158	114	...	74,029	...	83	74,112	...	79,413	3,230	35,671	2,66,138	13,970	18,535	
Gaya ...	7	Gaya	7,094	8,958	...	...	...	180	...	10,744	...	5	10,749	...	45,293	...	409	98,770	3,883	...	
	8	Tikari	471	775	...	...	...	...	...	432	...	2	434	...	...	30	...	2,747	...	179	
	9	Daudnagar ...	904	474	525	...	...	...	...	554	...	...	554	...	379	...	158	2,571	...	485	
		Total ...	8,469	10,207	525	...	...	180	...	11,730	...	7	11,737	...	45,672	30	567	1,04,088	3,883	664	
Shahabad ...	10	Arrah	2,808	6,891	...	...	...	...	...	5,718	...	...	5,718	2,188	18,947	53	8,104	24,338	567	2,000	
	11	Jagdispur ...	490	768	...	...	60	...	...	588	...	...	588	...	248	32	251	1,367	...	1,014	
	12	Buxar	630	1,453	...	...	79	...	...	1,127	...	11	1,138	97	...	...	729	5,970	...	1,100	
	13	Dumraon	710	1,147	...	...	50	...	...	1,341	...	...	1,341	...	2	...	814	6,471	...	...	
	14	Bhabhua	749	439	...	...	7	...	...	1,087	...	...	1,087	...	233	3,212	500	2,134	...	1,600	
	15	Sasaram ...	869	1,987	...	148	...	...	...	3,373	...	10	3,383	...	1,369	...	642	9,320	985	4,874	
		Total ...	6,256	12,685	...	148	196	...	...	13,234	...	21	13,255	2,285	20,799	3,297	11,040	49,600	1,552	10,588	
		Grand Total ...	40,124	54,697	1,141	458	354	294	...	98,993	...	111	99,104	2,285	1,45,884	6,557	47,278	4,19,826	19,405	29,787	

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health and convenience—concld.: Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works: Establishment (ii).	Buildings (iii).	Roads.	[illegible]
1	2	3	23	24	24(a)	25	26	27	28	29	30	31	32	33	34
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		PATNA DIVISION.													
PATNA DIVISION. Patna	1	Patna City ...	5,790	1,441	...	1,486	390	...	1,067	1,544	...	7,053	11,047	70,430	[illegible]
	2	Barh	64	76	...	59	434	...	...	...	...	...	182	3,681	...
	3	Bihar	792	154	...	...	25	...	...	...	...	810	418	3,163	...
	4	Dinapore Nizamat ...	15	140	...	...	34	...	...	...	...	...	3,588	4,387	...
	5	Khagaul	79	90	...	...	...	...	...	...	...	283	...	185	[illegible]
	6	Patna Administration Committee.	...	184	753	16,502	...	...	...	...	...	...	2,834	...	...
		Total ..	6,769	2,085	753	18,047	863	...	1,067	1,544	...	8,176	18,099	81,846	[illegible]
Gaya	7	Gaya	1,592	596	193	3,034	...	...	451	...	...	6,140	1,519	25,423	[illegible]
	8	Tikari	...	91	222	...	...	...	70	...	...	78	3	...	...
	9	Daudnagar ..	48	92	...	87	...	...	66	...	...	...	141	782	...
		Total	1,640	779	415	3,121	...	...	587	...	...	6,218	1,663	26,205	[illegible]
Shahabad	10	Arrah ...	...	319	581	2,780	...	...	...	...	...	1,264	2,754	6,809	...
	11	Jagdispur	...	89	...	11	102	...	...	...	...	...	437	375	...
	12	Buxar ...	11	113	...	...	119	...	...	...	...	1,215	1,075	3,614	...
	13	Dumraon ...	163	125	...	12	...	...	...	...	...	728	739	928	...
	14	Bhabhua ...	36	74	810	160	46	...	...	...	...	...	387	650	...
	15	Sasaram	...	202	863	2,824	...	...	107	...	...	...	2,311	5,129	...
		Total	210	922	2,254	5,787	267	...	107	...	...	3,207	7,703	17,505	...
		Grand Total	8,619	3,786	3,422	26,955	1,150	...	1,761	1,544	...	17,601	27,495	1,25,556	[illegible]

Name of municipality.	Public Instruction: Contributions.	Libraries, museums, menageries, etc.	Total.	Contributions: For general purposes.	Miscellaneous: Interest on Loans: Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary): Printing charges.	Law charges.	Provident fund contribution.	Remarks.
3	37	38	39	40	41	42	43	44	45	45(a)	45(b)	62
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Patna City	25,050	528	25,578	1,010	...	3,023	...	56	2,316	4,156	2,351	
Barh	...	...	1,999	...	...	...	...	...	300	628	112	
Bihar	3,701	...	3,791	...	...	...	...	...	653	240	568	
Dinapore Nizamat	3,072	...	3,072	...	...	...	...	...	604	399	300	
Khagaul	...	...	1,017	...	...	...	...	215	..	...	...	
Patna Administration Committee.	...	...	18,963	...	...	5,043	...	...	...	958	1,483	
Total	32,813	528	55,320	1,010	...	8,066	...	271	3,873	6,381	4,814	
Gaya	...	...	13,701	6,260	...	1,712	...	...	1,366	3,059	2,051	
Tikari	941	25	966	...	...	...	...	...	76	...	57	
Daudnagar	2,595	...	2,595	...	...	...	...	...	193	40	113	
Total	3,536	25	17,262	6,260	...	1,712	...	...	1,635	3,099	2,221	
Arrah	6,537	240	9,716	...	...	...	...	63	436	1,320	806	
Jagdispur	1,214	...	1,444	...	...	...	...	...	54	81	90	
Buxar	911	...	911	...	...	...	...	...	347	...	...	
Dumraon	2,029	...	2,029	...	...	...	...	2	254	518	169	
Bhabhua	163	30	981	...	...	...	...	...	190	23	66	
Sasaram	5,540	...	5,540	...	...	446	...	...	125	112	418	
Total	16,394	270	20,621	...	...	446	...	65	1,406	2,054	1,559	
Grand Total	52,743	823	93,203	7,270	...	10,824	...	336	6,914	11,534	8,584	

... Bihar and Orissa during the year ending 31st March 1929.

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concld. Other items—concld. Miscellaneous.	Other items—concld. Total.	Total.	Total expenditure.	Investments. In securities (other than for sinking funds).	Investments. In savings bank.	Payment to sinking fund.	Repayment of loans.	Adva[nces] Permanent.	[...] debt. Deposits.	[...] debt. Total.	Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand total.	Remarks.
1	2	3	45(c)	46	47	48	49	50	51	52	53	55	56	57	58	59	60	61	62
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.		PATNA DIVISION.																	
Patna ...	1	Patna City ...	4,390	13,213	16,892	**4,72,251**	...	...	...	21,143	...	9,266	81,326	5,53,577	6,083	26,290	32,373	5,85,950	
	2	Barh	374	1,414	1,414	**22,425**	...	...	...	...	...	...	58	22,483	...	3,963	3,963	26,446	
	3	Bihar	18	1,479	1,479	**41,034**	...	300	...	...	...	...	300	41,334	...	2,469	2,469	43,803	
	4	Dinapore Nizamat ...	333	1,636	1,636	**37,443**	...	200	...	...	...	2	4,063	41,506	...	1,603	1,603	43,109	
	5	Khagaul	845	845	1,060	**16,515**	...	...	...	...	...	...	100	16,615	...	63	63	16,678	
	6	Patna Administration Committee.	1,886	4,327	9,370	**1,89,379**	...	...	...	3,115	...	2,505	5,620	1,94,909	60,000	37,408	97,408	2,92,407	
		Total ..	7,846	22,914	31,851	**7,79,047**	...	500	...	24,258	...	11,773	91,467	8,70,514	66,083	71,796	1,37,879	10,08,393	
Gaya ...	7	Gaya	6,831	12,807	14,519	**2,49,153**	...	...	...	5,599	...	5,348	15,464	2,64,617	...	13,706	13,706	2,78,323	
	8	Tikari	15	148	148	**6,214**	...	..	...	...	...	46	246	6,460	...	4,159	4,159	10,619	
	9	Daudnagar .	107	453	453	**10,314**	...	...	...	...	...	363	588	10,902	...	6,145	6,145	17,047	
		Total	6,453	13,408	15,120	**2,65,681**	...	...	...	5,599	...	5,757	16,298	2,81,979	...	24,010	24,010	3,05,989	
Shahabad ...	10	Arrah ...	373	2,935	2,998	**98,835**	...	...	...	...	...	1,803	10,380	1,09,215	...	9,890	9,890	1,19,105	
	11	Jagdispur	20	245	245	**7,521**	...	...	...	...	...	84	602	8,123	...	741	741	8,864	
	12	Buxar ...	781	1,128	1,128	**19,382**	...	...	...	...	...	283	233	19,615	...	116	116	19,731	
	13	Dumraon ...	12	953	955	**16,214**	...	...	...	...	...	...	2,669	18,883	...	629	629	19,512	
	14	Bhabhua ...	405	684	684	**13,789**	...	...	...	...	...	...	1,155	14,944	...	957	957	15,901	
	15	Sasaram	621	1,276	1,723	**42,275**	...	...	...	...	...	127	2,332	44,607	...	11,144	11,144	55,751	
		Total	2,212	7,221	7,732	**1,98,016**	...	...	...	405	...	2,347	17,371	2,15,387	...	23,477	23,477	2,38,864	
		Grand Total	16,511	43,543	54,703	**12,42,744**	...	500	...	30,262	...	19,777	1,25,136	13,67,[illegible]80	66,083	1,19,283	1,85,366	15,53,246	

FORM NO. III.—*Statement showing the expenditure of the municipalities*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge. General administration (i) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Public safety. Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Public health and convenience. Water-supply. Capital outlay.	Water-supply. Establishment, repairs, etc.	Drainage. Capital outlay.	Drainage. Establishment, repairs, etc.	Conservancy (including road cleaning and watering) latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	21(a)	22	23	24	24(a)	62
TIRHUT DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Saran ...	16	Chapra	2,939	4,239	...	...	13	...	...	7,191	...	5,221	...	...	[illegible]	...	231	...	2,274	34,686	946	28,772	1,062	551	...	
	17	Revelganj ...	897	327	3	...	...	...	...	1,227	...	633	...	...	[illegible]	...	150	...	129	1,798	...	4,691	...	154	101	
	18	Siwan	949	1,199	...	...	...	...	...	2,148	...	2,535	...	...	[illegible]	...	52	498	879	7,870	...	12,747	26	162	...	
		Total ...	4,785	5,765	3	...	13	...	...	10,566	...	8,389	...	...	[illegible]	...	433	498	3,282	44,354	946	46,210	1,088	867	101	
Champaran ...	19	Motihari ...	1,385	1,366	...	...	...	36	...	2,787	...	2,879	...	...	[illegible]	6	70	...	1,870	11,346	...	35,626	752	168	...	
	20	Bettiah	671	1,675	...	...	...	...	...	2,346	...	4,291	...	...	[illegible]	...	1,387	...	1,108	22,302	...	2,372	285	177	...	
		Total ...	2,056	3,041	...	...	...	36	...	5,133	...	7,170	...	...	[illegible]	6	1,457	...	2,978	33,648	...	37,998	1,037	345	...	
Muzaffarpur ...	21	Muzaffarpur ...	5,922	7,303	...	...	1	...	...	13,226	26	16,292	...	...	[illegible]	10,519	35,035	125	5,494	56,649	4,078	7,401	1,334	513	...	
	22	Hajipur	865	1,269	...	...	...	...	...	2,134	...	2,748	...	...	[illegible]	...	93	...	287	6,789	...	8,669	26	160	15	
	23	Lalganj	633	904	...	...	...	...	...	1,537	...	737	...	...	[illegible]	...	189	...	214	1,369	...	200	50	159	...	
	24	Sitamarhi ...	1,201	1,345	...	...	...	...	...	2,546	...	1,200	...	...	[illegible]	...	208	...	487	8,119	...	9,541	179	195	...	
		Total ...	8,621	10,821	...	...	1	...	...	19,443	26	20,977	...	...	[illegible]	10,519	35,525	125	6,482	72,926	4,078	25,811	1,589	1,027	15	
Darbhanga ...	25	Darbhanga ...	3,493	7,672	...	...	...	...	...	11,165	...	9,322	...	30	[illegible]	...	1,058	...	1,043	34,798	1,506	1,600	231	360	74	
	26	Madhubani ...	1,007	807	...	...	...	...	...	1,814	...	1,663	...	...	[illegible]	...	215	...	84	10,182	...	5,625	38	144	...	
	27	Roserah ...	601	944	...	20	...	...	...	1,565	...	226	...	...	[illegible]	...	432	...	95	1,928	...	3,807	...	69	71	
	28	Samastipur ...	926	1,423	...	...	...	...	...	2,349	1	1,114	...	...	[illegible]	...	161	...	887	8,186	...	9,653	30	216	149	
		Total ...	6,027	10,846	...	20	...	...	...	16,893	1	12,325	...	30	[illegible]	...	1,866	...	2,109	55,094	1,506	20,685	299	789	294	
		Grand Total ...	21,489	30,473	3	20	14	36	...	52,035	27	48,861	...	30	[illegible]	10,525	39,281	623	14,851	2,06,022	6,530	1,30,704	4,013	3,028	410	

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health and convenience—*concluded.* Markets and slaughter houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works. Establishment (ii).	Buildings (iii).	Roads.	Stores (iii).	[illegible]
1	2	3	25	26	27	28	29	30	31	32	33	34	35
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TIRHUT DIVISION.													
Saran	16	Chapra ...	1,895	...	4,221	...	210	...	1,266	496	7,685	55	[illegible]
	17	Revelganj	1	17	...	70	...	...	360	172	96	...	[illegible]
	18	Siwan ...	49	13	78	...	150	...	644	83	2,191	...	[illegible]
		Total	1,945	30	4,299	70	360	...	2,270	751	9,966	55	[illegible]
Champaran ...	19	Motihari	192	2,135	...	155	...	...	935	...	1,389	...	[illegible]
	20	Bettiah ...	1,318	237	...	...	240	...	1,919	224	4,778	...	[illegible]
		Total	1,510	2,372	...	155	240	...	2,154	224	6,167	...	[illegible]
Muzaffarpur ...	21	Muzaffarpur	729	227	...	433	60	...	1,391	1,150	22,880	3,312	[illegible]
	22	Hajipur ...	1,107	...	...	...	...	...	895	225	2,976	...	[illegible]
	23	Lalganj ...	16	...	...	...	...	...	120	44	1,7[illegible]1	...	[illegible]
	24	Sitamarhi	225	...	...	200	30	...	303	...	5,182	...	[illegible]
		Total	2,077	227	...	633	90	...	2,709	1,410	32,819	3,312	[illegible]
Darbhanga ...	25	Darbhanga	2,689	170	..	8	...	...	2,188	3,386	23,132	...	[illegible]
	26	Madhubani	486	50	...	...	...	...	814	324	5,857	...	[illegible]
	27	Roserah	11	...	19	..	...	...	...	88	489	...	[illegible]
	28	Samastipur	234	...	..	...	200	...	724	1,142	6,181	...	[illegible]
		Total	3,410	220	19	8	200	...	3,726	4,940	34,659	...	[illegible]
		Grand Total	8,942	2,849	4,318	866	890	...	10,859	7,334	83,611	3,367	[illegible]

Name of municipality.	Public Instruction. Schools and colleges.	Contribution.	Libraries, museums, menageries, etc.	Total.	Contributions. For general purposes.	Miscellaneous. Interest on loans. Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Remarks.
	36	37	38	39	40	41	42	43	44	62
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapra	9,343	4,800	...	14,143	...	...	...	...	...	
Revelganj	1,184	...	...	1,184	...	...	...	...	...	
Siwan	2,325	1,557	...	3,882	...	375	...	...	...	
Total	12,852	6,357	...	19,209	...	375	...	...	...	
Motihari	5,334	1,125	...	6,459	...	...	159	...	...	
Bettiah	7,937	1,782	...	9,719	...	...	...	...	...	
Total	13,271	2,907	...	16,178	...	...	159	...	...	
Muzaffarpur	11,389	...	1,553	12,942	60	...	1,609	...	...	
Hajipur	3,589	...	...	3,589	...	...	...	...	...	
Lalganj	1,114	...	...	1,114	...	...	...	...	...	
Sitamarhi	2,503	...	60	2,563	10	...	...	...	...	
Total	18,595	...	1,613	20,208	70	...	1,609	...	...	
Darbhanga	17,352	...	...	17,352	...	...	2,451	...	29	
Madhubani	1,323	2,834	200	4,257	...	...	...	...	...	
Roserah	...	1,260	...	1,260	...	...	...	...	...	
Samastipur	5,672	...	100	5,772	...	...	...	...	...	
Total	24,247	4,094	300	28,641	...	...	2,451	...	29	
Grand Total	68,965	13,358	1,913	84,236	70	375	4,219	...	29	

Bihar and Orissa during the year ending 31st March 1929—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concld. Other items (to be specified in detail in as many columns as may be necessary). Printing charges, etc.	Law charges.	Provident fund.	Miscellaneous.	Total.	Total.	Total expenditure.	Extraordinary and debt. Investments. In securities (other than for sinking funds).	In savings bank.	Payments to sinking funds.	Repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total disbursement.	Balance. Deposits.	Actual balance.	Total.	Grand Total.	Remarks.
1	2	3	45	45(a)	45(b)	45(c)	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
TIRHUT DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Saran ...	16	Chapra ...	790	2,014	1,033	1,093	4,930	4,930	1,15,835	...	...	...	[illegible]	...	408	4,522	22,314	1,38,149	5,840	23,015	28,855	1,67,004	
	17	Revelganj	169	165	107	26	467	467	11,244	...	...	...	...	...	...	...	...	11,244	95	194	289	11,533	
	18	Siwan ...	185	904	293	873	2,255	2,630	36,637	...	...	...	[illegible]	...	750	1,531	3,406	40,043	...	186	186	40,229	
		Total	1,144	3,083	1,433	1,992	7,652	8,027	1,63,716	...	...	...	[illegible]	...	1,158	6,053	25,720	1,89,436	5,935	23,395	29,330	2,18,766	
Champaran ...	19	Motihari	179	307	225	3,554	4,265	4,424	71,193	...	...	...	[illegible]	...	2,600	1,698	4,740	75,933	1,362	552	1,914	77,847	
	20	Bettiah ...	819	59	115	382	1,375	1,375	53,378	...	...	...	...	...	2,260	...	2,260	55,638	79	2,202	2,281	57,919	
		Total	998	366	340	3,936	5,640	5,799	1,24,571	...	...	...	[illegible]	...	4,860	1,698	7,000	1,31,571	1,441	2,754	4,195	1,35,766	
Muzaffarpur ...	21	Muzaffarpur	648	1,143	804	522	3,117	4,726	1,98,602	...	...	1,000	[illegible]	...	7,412	11,436	24,014	2,22,616	5,954	17,998	23,952	2,46,568	
	22	Hajipur ...	500	80	145	347	1,072	1,072	30,785	...	...	...	...	...	515	722	1,237	32,022	443	503	946	32,968	
	23	Lalganj ...	420	...	107	336	863	863	8,393	...	...	...	...	...	865	266	1,131	9,524	...	460	460	9,984	
	24	Sitamarhi	...	94	173	332	599	599	31,587	...	...	...	...	2,460	1,795	...	4,255	35,842	...	3,010	3,010	38,852	
		Total	1,568	1,317	1,229	1,537	5,651	7,260	2,69,367	...	...	1,000	[illegible]	2,460	10,587	12,424	30,637	3,00,004	6,397	21,971	28,368	3,28,372	
Darbhanga ...	25	Darbhanga	2,642	2,185	1,864	908	7,599	7,628	1,16,740	...	...	...	...	...	6,055	7,121	13,176	1,29,916	18,576	214	18,790	1,48,706	
	26	Madhubani	730	392	343	2,713	4,178	6,629	38,182	...	...	...	[illegible]	...	1,156	1,283	4,314	42,496	...	13,526	13,526	56,022	
	27	Roserah	45	149	55	96	345	345	10,405	...	...	...	...	50	...	...	50	10,455	...	769	769	11,224	
	28	Samastipur	171	76	159	465	871	871	37,660	...	...	...	...	...	...	...	...	37,660	...	4,182	4,182	42,042	
		Total	3,583	2,802	2,421	4,182	12,993	15,473	2,03,187	...	...	...	[illegible]	50	7,211	8,404	17,540	2,20,727	18,756	13,691	37,267	2,57,994	
		Grand Total	7,298	7,568	5,423	11,647	31,936	36,559	7,60,841	...	...	1,000	[illegible]	2,150	23,816	28,579	80,897	8,41,738	32,349	66,811	99,160	9,40,898	

FORM NO. III.—*Statement showing the expenditure of the munici*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge. — General Administration, (i) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.
1	2	3	4	5	6	7	8	9	10
BHAGALPUR DIVISION.			Rs.	Rs.			Rs.		
Monghyr	29	Monghyr ...	2,845	4,485	...	...	...	...	...
	30	Jamalpur ...	4,364	3,674	...	6	...	...	...
		Total ...	7,209	8,159	...	6	...	...	...
Bhagalpur	31	Bhagalpur ...	6,267	11,221	...	...	...	...	...
	32	Colgong ...	694	695	...	...	...	...	...
		Total ...	6,961	11,916	...	...	...	...	...
Purnea	33	Purnea ...	2,358	2,850	...	...	...	...	...
	34	Kishanganj ...	1,349	2,930	...	1,300	...	...	...
	35	Katihar ...	1,672	2,813	...	...	...	...	...
	36	Forbesganj ...	914	957	...	...	...	...	...
		Total ...	6,293	9,550	...	1,300	...	...	...
Santal Parganas	37	Deoghar ...	1,187	1,300	...	...	993	...	...
	38	Sahibganj ...	1,468	1,939	...	...	11	300	...
	39	Dumka ...	1,397	1,091	...	...	18	...	...
	40	Madhupur ...	1,832	1,386	...	...	...	...	...
		Total ...	5,884	5,716	...	...	1,022	300	...
		Grand Total ...	26,347	35,841	...	1,306	1,022	300	...

Name of municipality.	Public safety. — Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Public health and convenience. — Water-supply. — Capital outlay.	Water-supply. — Establishment, repairs, etc.	Drainage. — Capital outlay.	Drainage. — Establishment, repairs, etc.	Conservancy (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Remarks.
3	12	13	14	15	16	17	18	19	20	21	21(a)	22	62
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
Monghyr	...	4,654	...	...	4,654	4,461	31,376	684	3,498	31,480	3,299	3,500	(a) Represents cholera charges.
Jamalpur	...	1,546	...	...	1,546	2,804	272	...	7,609	23,405	1,390	2,232	(b) Represents work shop.
Total	...	6,200	...	...	6,200	7,265	31,648	684	11,107	54,885	4,689	5,732	
Bhagalpur	...	6,449	...	10	6,459	18,052	60,026	2,519	5,358	55,125	5,643	6,000	
Colgong	...	607	...	...	607	...	170	1,530	440	2,357	...	1,018	
Total	...	7,056	...	10	7,066	18,052	60,196	4,049	5,798	57,482	5,643	7,018	
Purnea	...	4,255	...	21	4,276	...	725	...	1,046	16,605	...	34,230	(c) Includes Rs. 1,228 spent on bridge.
Kishanganj	...	2,355	...	4	2,359	...	347	...	816	10,620	...	3,000	
Katihar	...	2,153	...	49	2,202	79	...	107	777	5,671	660	2,000	
Forbesganj	...	2,025	...	...	2,025	350	140	...	463	5,044	...	1,658	
Total	...	10,788	...	74	10,862	429	1,212	107	3,102	37,940	660	40,888	
Deoghar	...	2,869	...	13	2,882	180	75	...	2,946	11,171	...	2,440	(d) Includes Rs. 32 included in column 45(b).
Sahibganj	...	2,110	...	1	2,111	...	55	...	2,113	10,205	1,080	5,240	
Dumka	...	982	...	...	982	...	140	...	64	6,677	...	500	
Madhupur	...	2,186	...	...	2,186	...	17	71	1,647	7,158	915	441	
Total	...	8,147	...	14	8,161	180	287	71	6,770	35,211	1,995	8,621	
Grand Total	...	32,191	...	98	32,289	25,926	93,343	4,911	26,777	1,85,518	12,987	62,259	

... ending 31st March 1929—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health and convenience—concld. Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works. Establishment (ii)	Buildings (iii).	Roads.	Stores (iii).
1	2	3	23	24	24(a)	25	26	27	28	29	30	31	32	33	34
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.															
Monghyr	29	Monghyr	352	463	...	1,282	504	...	1,351	...	...	4,019	487	11,475	553
	30	Jamalpur	(a) 458	404	782	1,151	418	...	...	...	...	3,332	(b) 130	14,299	...
		Total	810	857	782	2,433	922	...	1,351	...	...	7,351	617	25,774	553
Bhagalpur	31	Bhagalpur	...	701	2,572	3,747	248	...	319	...	...	3,930	...	20,632	43
	32	Colgong	...	18	102	...	14	...	...	...	...	...	82	742	...
		Total	...	719	2,674	3,747	262	...	319	...	...	3,930	82	21,374	43
Purnea	33	Purnea	...	258	116	3,821	60	...	...	120	...	3,330	...	20,864	...
	34	Kishanganj	...	297	39	317	...	...	...	...	...	1,525	95	(c) 8,203	...
	35	Katihar	...	395	299	336	...	...	...	...	...	1,045	...	7,618	275
	36	Forbesganj	...	178	...	282	...	...	...	...	...	450	84	4,111	...
		Total	...	1,128	454	4,756	60	...	...	120	...	6,350	179	40,796	275
Santal Parganas	37	Deoghar	...	242	216	279	...	...	...	600	...	1,161	254	4,697	...
	38	Sahibganj	338	241	93	175	26	...	81	1,243	...	736	354	3,270	...
	39	Dumka	...	245	3	...	61	284	161	...	...	663	...	2,947	10
	40	Madhupur	...	101	...	509	24	...	...	280	...	257	477	2,754	162
		Total	338	829	312	963	111	284	242	2,123	...	2,817	1,085	13,668	172
		Grand Total	1,148	3,533	4,232	11,899	1,375	284	1,912	2,243	...	20,448	1,963	[illegible]	1,043

Name of municipality.	Public Instruction. Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	Contributions (vi). For general purposes.	Miscellaneous. Interest on loans. Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary.) Printing.	Law charges.	Provident fund contribution.		Remarks.
3	36	37	38	39	40	41	42	43	44	45	45(a)	45(b)		62
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	8,881	...	...	8,881	...	726	...	...	...	759	1,699	988	6,344	(a) Represents cholera charges.
Jamalpur	...	5,374	...	5,374	...	...	...	...	110	787	1,118	980	4,300	(b) Represents work shop.
Total	8,881	5,374	...	14,255	...	726	...	...	110	1,546	2,817	1,968	0,644	
Bhagalpur	...	16,906	260	17,166	1,677	...	1,118	...	...	1,164	1,096	3,384	1,422	
Colgong	...	1,407	...	1,407	...	...	...	...	...	116	6	61	2,879	
Total	...	18,313	260	18,573	1,677	...	1,118	...	...	1,260	1,102	3,445	4,301	
Purnea	4,732	...	...	4,732	...	...	1,263	...	...	395	185	776	6,692	
Kishanganj	...	3,356	...	3,356	...	...	...	...	...	369	86	521	0,901	(c) Includes Rs. 1,228 spent on bridge.
Katihar	...	2,029	...	2,029	...	...	...	...	...	438	83	383	5,678	
Forbesganj	1,442	...	...	1,442	...	...	...	...	...	376	...	118	7,334	
Total	6,174	5,385	...	11,559	...	...	1,263	...	...	1,578	353	1,798	0,605	
Deoghar	2,692	798	240	3,730	...	...	...	...	...	87	466	534	1,697	
Sahibganj	...	(d) 3,147	...	3,147	...	...	396	...	...	307	135	310	7,850	(d) Includes Rs. 32 included in column 45(b).
Dumka	1,446	180	60	1,686	108	...	...	...	...	38	26	336	5,699	
Madhupur	...	2,023	...	2,023	12	...	576	...	...	256	226	383	7,352	
Total	4,138	6,148	300	10,586	120	...	972	...	...	688	853	1,563	2,598	
Grand Total	19,193	35,220	560	54,973	1,797	726	3,353	...	110	5,072	5,125	8,774	8,148	

...n Bihar and Orissa during the year ending 31st March 1929—contd.

Name of division and district.	Serial number of municipality.	Name of muni-cipality.	Miscellaneous—concld.: Other items—concld.: Miscellaneous.	Total.	Total.	Total expenditure.	Extraordinary and debt: Investments: In securities (other than for sinking funds).	In savings bank.	Payment to sinking fund.	Repayment of loans.	Advances: Permanent.
1	2	3	45(c)	46	47	48	49	50	51	52	53
			Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.
BHAGALPUR DIVISION.											
Monghyr	29	Monghyr	1,894	5,340	6,066	1,25,705	...	...	...	4,538	...
	30	Jamalpur	200	3,091	3,201	76,851	...	...	...	...	...
		Total	2,100	8,431	9,267	2,02,556	...	...	...	4,538	...
Bhagalpur	31	Bhagalpur	4,600	10,244	11,362	2,39,067	...	...	...	2,310	...
	32	Colgong	65	248	248	10,124	...	...	...	...	...
		Total	4,665	10,492	11,610	2,49,191	...	...	...	2,310	...
Purnea	33	Purnea	39	1,395	2,658	98,069	...	...	...	2,027	...
	34	Kishanganj	59	1,035	1,035	37,588	...	...	...	...	...
	35	Katihar	452	1,355	1,355	29,333	...	...	...	...	...
	36	Forbesganj	170	664	664	18,762	...	...	...	...	...
		Total	720	4,449	5,712	1,83,752	...	...	...	2,027	...
Santal Parganas	37	Deoghar	70	1,157	1,157	35,510	...	...	...	...	10
	38	Sahibganj	41	793	1,189	35,415	...	...	...	2,163	...
	39	Dumka	108	508	508	17,545	...	...	...	...	...
	40	Madhupur	302	1,167	1,743	23,996	...	...	120	332	...
		Total	521	3,625	4,597	1,12,465	...	...	120	2,495	10
		Grand Total	8,006	26,997	31,186	7,47,964	...	...	120	11,370	10

22(d)

Name of division and district.	Serial number of municipality.	Name of muni-cipality.	Extraordinary and debt—concld.: Deposits.	Total.	Total disbursement.	Balance: Deposits.	Actual balance.	Total.	Grand Total.	Remarks.
1	2	3	55	56	57	58	59	60	61	62
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BHAGALPUR DIVISION.										
Monghyr	29	Monghyr	8,182	17,877	1,43,582	472	12,290	12,762	1,56,344	(a) Represents cholera charges.
	30	Jamalpur	...	979	77,830	...	6,470	6,470	84,300	(b) Represents work shop.
		Total	8,182	18,856	2,21,412	472	18,760	19,232	2,40,644	
Bhagalpur	31	Bhagalpur	13,620	93,264	3,32,331	6,511	1,02,580	1,09,091	4,41,422	
	32	Colgong	150	150	10,274	13	2,592	2,605	12,879	
		Total	13,770	93,414	3,42,605	6,524	1,05,172	1,11,696	4,54,301	
Purnea	33	Purnea	1,112	3,219	1,01,288	9,209	16,195	25,404	1,26,692	
	34	Kishanganj	...	206	37,794	...	3,107	3,107	40,901	(c) Includes Rs. 1,228 spent on bridge.
	35	Katihar	25	25	29,358	...	6,320	6,320	35,678	
	36	Forbesganj	690	2,640	21,402	3,184	2,748	5,932	37,334	
		Total	1,827	6,090	1,89,842	12,393	28,370	40,763	2,30,605	
Santal Parganas	37	Deoghar	...	10	35,520	...	6,177	6,177	41,697	
	38	Sahibganj	50	3,213	37,628	...	10,222	10,222	47,850	(d) Includes Rs. 32 included in column 45(b).
	39	Dumka	782	2,690	20,235	...	5,464	5,464	25,699	
	40	Madhupur	716	1,168	25,163	...	22,189	22,189	47,352	
		Total	1,548	6,081	1,18,546	...	44,052	44,052	1,62,598	
		Grand Total	25,327	1,24,441	8,72,405	19,389	1,96,354	2,15,743	10,88,148	

Form no. III.—Statement showing the expenditure of the municipalities in Bihar and Orissa, during the year ending 31st March 1929—concluded.

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge: General administration (i) Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account-books and papers, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Cuttack ...	41	Cuttack	7,956	5,499	...	604	148	...	...	[illegible]
	42	Jajpur	1,027	925	...	...	...	...	...	[illegible]
	43	Kendrapara ...	920	1,318	32	379	...	...	...	[illegible]
Balasore ...	44	Balasore	2,073	2,616	...	...	...	...	...	[illegible]
Puri	45	Puri	4,293	7,963	...	...	50	...	...	[illegible]
Sambalpur ...	46	Sambalpur ...	2,432	9,300	...	...	...	...	...	[illegible]
		Divisional Total ...	18,701	27,621	32	983	198	...	...	[illegible]
CHOTA NAGPUR DIVISION.										
Hazaribagh ...	47	Hazaribagh ...	1,895	3,040	...	...	...	...	...	[illegible]
	48	Chatra ...	709	914	...	...	...	...	...	[illegible]
	49	Giridih ...	1,228	1,738	...	...	27	...	...	[illegible]
		Total ...	3,832	5,692	...	...	27	...	...	[illegible]
Ranchi	50	Ranchi ...	5,141	7,506	...	3,377	673	...	...	[illegible]
	51	Lohardaga ...	897	660	...	...	...	...	...	[illegible]
	52	Doranda N. A. C. ...	1,040	584	...	...	41	...	...	[illegible]
		Total ...	7,078	8,750	...	3,377	714	...	...	[illegible]
Palamau ...	53	Daltonganj ...	2,004	1,456	...	...	72	...	...	[illegible]
		Total ...	2,004	1,456	...	...	72	...	...	[illegible]
Manbhum ...	54	Purulia ...	4,269	4,678	...	...	62	...	...	[illegible]
	55	Jhalda ...	812	714	...	...	18	...	...	[illegible]
	56	Raghunathpur ...	506	358	...	...	...	...	...	[illegible]
	57	Dhanbad ...	3,566	3,336	...	...	...	...	...	[illegible]
		Total ...	9,153	9,086	...	...	80	...	...	[illegible]
Singhbhum ...	58	Chaibasa ...	1,625	1,335	...	...	...	...	...	[illegible]
	59	Chakradharpur ...	1,060	598	...	...	29	...	...	[illegible]
	60	Jugsalai N. A. C. ...	1,040	1,060	...	...	...	...	...	[illegible]
	61	Jamshedpur N. A. C.	...	...	...	...	...	...	...	[illegible]
		Total ...	3,725	2,993	...	...	29	...	...	[illegible]
		Divisional Total ...	25,792	27,977	...	3,377	922	...	...	[illegible]
		Grand Total for 1928-29	1,32,453	1,76,109	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Grand Total for 1927-28	1,50,984	1,69,4[illegible]	1,17[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Name of municipality.	Public safety: Fire (establishment, purchase of engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outpost).	Rewards for destruction of wild animals and snakes.	Total.	Public health and convenience: Water-supply: Capital outlay.	Water-supply: Establishment, repairs, etc.	Drainage: Capital outlay.	Drainage: Establishment, repairs, etc.	Conservancy (including road cleaning and watering), latrines.	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Remarks.
3	12	13	14	15	16	17	18	19	20	21	21(a)	22	23
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack	...	7,123	...	55	7,178	13	1,718	...	4,257	68,321	...	4,604	
Jajpur	4	383	...	4	391	...	78	...	120	4,462	...	1,472	
Kendrapara	...	1,256	...	22	1,278	...	75	...	159	4,734	...	2,504	
Balasore	...	2,040	...	...	2,040	...	2,528	1,306	57	10,140	562	713	
Puri	...	9,518	...	41	9,559	5,342	403	501	120	55,426	677	11,638	
Sambalpur	...	3,478	...	1	3,479	...	4,049	...	434	25,964	898	6,051	
Divisional Total	4	23,798	...	123	23,925	5,355	8,851	1,807	5,147	1,69,047	2,137	26,982	
Hazaribagh	...	2,995	...	34	3,029	...	6,244	...	2,663	20,250	240	2,000	
Chatra	...	564	...	...	564	...	68	...	...	2,687	...	600	
Giridih	...	2,004	...	...	2,004	...	1,117	...	...	16,403	1,445	...	
Total	...	5,563	...	34	5,597	...	7,429	...	2,663	39,340	1,685	2,600	
Ranchi	...	8,662	...	289	8,951	...	2,131	...	1,277	54,236	...	5,530	
Lohardaga	...	418	...	4	422	...	27	...	165	3,571	...	1,300	
Doranda N. A. C.	...	2,066	...	...	2,066	90	...	...	2,583	7,185	...	...	
Total	...	11,146	...	293	11,439	90	2,158	...	4,025	64,992	...	6,830	
Daltonganj	...	2,007	...	9	2,016	319	5,058	...	1,499	12,862	...	4,200	
Total	...	2,007	...	9	2,016	319	5,058	...	1,499	12,862	...	4,200	
Purulia	...	6,424	...	..	6,424	30	309	1,855	2,335	24,817	1,601	10,876	
Jhalda	...	1,118	...	...	1,118	...	808	...	410	3,638	516	702	
Raghunathpur	...	302	...	17	319	...	...	...	165	1,806	...	353	
Dhanbad	...	3,124	...	...	3,124	1,494	...	706	1,764	14,386	1,296	1,200	
Total	...	10,968	...	17	10,985	1,524	1,117	2,561	4,674	44,647	3,413	13,221	
Chaibasa	...	2,157	...	16	2,173	...	1,142	...	592	8,846	...	1,650	
Chakradharpur	...	795	...	...	795	...	15	...	244	6,805	...	...	
Jugsalai N. A. C.	...	686	...	...	686	151	584	748	...	4,467	884	2,250	
Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	...	
Total	...	3,638	...	16	3,654	151	1,741	748	836	20,118	884	3,900	
Divisional Total	...	33,322	...	369	33,691	2,084	17,503	3,309	13,697	1,81,959	5,982	30,751	
Grand Total for 1928-29	31	2,37,165	...	731	2,37,927	46,175	3,04,862	17,207	1,07,750	11,62,372	47,041	2,80,483	
Grand Total for 1927-28	247	2,12,762	...	1,229	2,14,238	17,194	2,93,083	11,941	1,01,772	10,97,887	47,695	2,88,527	

Form no. III.—Statement showing the expenditure of the municipal[ities in] Bihar and Orissa, during the year ending 31st March 1929—concluded.

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concluded. Other items—concluded. Miscellaneous.	Miscellaneous—concluded. Other items—concluded. Total.	Miscellaneous—concluded. Total.	Total expenditure.	Extraordinary and debt. Investments. In Securities (other than for sinking funds).	Investments. For savings bank.	Payment to sinking fund.	Repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand Total.	Remarks.
1	2	3	45 (c)	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack	41	Cuttack	...	1,792	2,385	1,46,589	...	...	2,700	...	50		...	7,989	1,54,578	4,000	15,638	19,638	1,74,216	
	42	Jajpur	23	312	1,723	14,127	...	...	...	...	30		3	2,867	16,994	...	2,930	2,930	19,924	
	43	Kendrapara	4	258	258	17,601	...	...	...	...	...		44	44	17,645	377	5,771	6,148	23,793	
Balasore	44	Balasore	6	603	603	34,602	73	...	...	...	...		332	603	35,205	...	2,593	2,593	37,798	
Puri	45	Puri	...	5,799	6,219	1,46,923	...	...	...	445	...		5,561	13,424	1,60,347	10,056	46,978	57,034	2,17,381	
Sambalpur	46	Sambalpur	234	1,437	1,437	93,245	...	...	...	...	136		931	1,667	94,912	183	7,379	7,562	1,02,474	
		Divisional Total	267	10,201	12,625	4,53,087	73	...	2,700	445	216		6,871	26,594	4,79,681	14,616	81,289	95,905	5,75,586	
CHOTA NAGPUR DIVISION.																				
Hazaribagh	47	Hazaribagh	909	2,852	2,852	61,946	...	...	...	1,462	...		757	4,611	66,557	...	5,118	5,118	71,675	
	48	Chatra	389	578	578	9,563	...	...	...	...	...		84	1,863	11,426	...	3,265	3,265	14,691	
	49	Giridih	12	1,000	1,000	37,711	...	...	...	...	30		...	450	38,161	...	8,370	8,370	46,531	
		Total	1,310	4,430	4,430	1,09,220	...	...	...	1,463	30		841	6,924	1,16,144	...	16,753	16,753	1,32,897	
Ranchi	50	Ranchi	1,083	5,975	6,003	1,53,929	...	...	...	419	...		13,448	15,725	1,69,654	962	8,592	9,554	1,79,208	
	51	Lohardaga	11	603	603	11,641	...	...	...	...	50		5	55	11,699	10	996	1,006	12,705	
	52	Doranda N. A. C.	110	356	356	18,726	1,506	...	...	...	25		...	2,197	20,923	...	5,601	5,601	26,534	
		Total	1,204	6,934	6,962	1,84,299	1,506	...	...	419	75		13,453	17,977	2,02,276	972	15,189	16,161	2,18,437	
Palamau	53	Daltonganj	293	2,546	2,546	67,190	...	...	...	...	...		1,541	4,163	71,353	...	13,457	13,457	84,810	
		Total	293	2,546	2,546	67,190	...	...	...	...	...		1,541	4,163	71,353	...	13,457	13,457	84,810	
Manbhum	54	Purulia	1,022	4,825	4,825	80,289	...	250	...	736	...		2,447	4,135	84,424	5,122	765	5,887	90,311	
	55	Jhalda	329	618	618	12,251	...	...	...	...	...		...	150	12,401	...	911	911	13,312	
	56	Raghunathpur	31	347	347	5,131	...	...	...	...	...		...	...	5,131	...	3,278	3,278	8,409	
	57	Dhanbad	244	1,624	1,624	51,740	...	...	...	...	...		1,100	1,125	52,865	...	17,337	17,337	70,202	
		Total	1,626	7,414	7,414	1,49,411	...	250	...	736	...		3,547	5,410	1,54,821	5,122	22,291	27,413	1,82,234	
Singhbhum	58	Chaibasa	42	561	561	34,517	...	...	1,400	...	...		993	2,903	37,420	...	10,719	10,719	48,139	
	59	Chakradharpur	309	497	497	14,357	...	...	...	...	...		...	425	14,782	...	1,773	1,773	16,555	
	60	Jugsalai N. A. C.	62	273	273	16,514	...	...	...	...	25		...	25	16,539	...	15,221	15,221	31,760	
	61	Jamshedpur N. A. C.	1,753	1,953	1,953	50,466	...	...	...	...	...		...	...	50,446	...	11,989	11,989	62,435	
		Total	2,166	3,284	3,284	1,15,834	...	...	1,400	...	25		993	3,353	1,19,187	...	39,702	39,702	1,58,889	
		Divisional Total	6,599	24,608	24,636	6,25,954	1,506	250	1,400	2,617	130		20,375	37,827	6,63,781	6,094	1,07,392	1,13,486	7,77,267	
		Grand Total for 1928-29	43,020	1,37,285	1,59,709	38,30,590	1,579	750	[illegible]	[illegible]	[illegible]		1,00,929	3,94,895	42,25,485	1,38,531	5,71,129	7,09,660	49,35,145	
		Grand Total for 1927-28	33,522	1,25,156	1,43,848	36,49,450	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		1,07,057	3,29,807	39,79,257	1,66,963	5,92,923	7,59,886	47,39,143	

FORM No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed ... incidence of ... rage consumption or expenditure per head, and the*

Division.	District.	Serial number of municipality.	Name of municipality.	Population.	Grain. (a) Gross imports	Grain. (b) Gross amount of tax collected.	Grain. (c) Net imports.	Grain. (d) Net amount of tax collected.	Grain. (e) Net average consumption per head of population.	Refined Sugar. (a) Gross imports.	Refined Sugar. (b) Gross amount of tax collected.	Refined Sugar. (c) Net imports.	Refined Sugar. (d) Net amount of tax collected.	Unrefined Sugar. (a) Gross imports.	Unrefined Sugar. (b) Gross amount of tax collected.	Unrefined Sugar. (c) Net imports.	Unrefined Sugar. (d) Net amount of tax collected.	Unrefined Sugar. (e) Net average consumption per head of population.	Incidence of Taxation. Class I. (Net collections.)	Incidence of Taxation. Total octroi. (Net collections.)	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18	19	20	77	78	79
Orissa ...	Sambalpur ...	46	Sambalpur ...	13,546	Mds. 9,49,992 33 0	Rs. 35,624 14 4½	Mds. 3,02,292 33 0	Rs. 11,336 6 4½	Mds. 22 12 10	Mds. 4,012 33 8	Rs. 2,508 0 4½	Mds. 3,813 17 8	Rs. 2,383 6 4½	Mds. 2,824 38 0	Rs. 882 12 9	Mds. 2,824 38 0	Rs. 882 12 9	Mds. 0 8 5	1·4	2·9	

FORM No. IV.—*Statement showing the quantity or value of the principal articles imported into ... Sambalpur municipality during the year ending 31st March 1929, the average consumption or expenditure per head, and the ... per head of population.*

Division.	District.	Serial number of municipality.	Name of municipality.	CLASS VI.—TOBACCO. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	56	57	58	59	60
Orissa ...	Sambalpur ...	46	Sambalpur	Mds. 133,768 8 0	Rs. 1,503 5 9½	Mds. 126,299 8 0	Rs. 1,409 2 6½	Mds. 9 5 1

Name of municipality.	CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING, AND MANUFACTURED ARTICLES OF DRESS. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	61	62	63	64	66	67	68	69	70
Sambalpur	Mds. 469,238 0 0	Rs. 7,331 13 6½	Mds. 383,534 0 0	Rs. 5,902 11 6½	Mds. 486,597 8 0	Rs. 7,645 3 2	Mds. 400,602 8 0	Rs. 6,296 15 8	Mds. 29 9 3

Name of municipality.	CLASS VIII.—METALS AND ARTICLES OF METALS. (a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	INCIDENCE OF TAXATION. Class I. (Net collections.)	Total octroi. (Net collections.)	REMARKS.
4	71	72	73	74	75	76	77	78	79
Sambalpur	Mds. 121,824 5 4	Rs. 2,855 4 1½	Mds. 121,375 10 8	Rs. 2,844 11 10½	Mds. 8 14 8	Rs. 30 0 0	1·4	2·9	

APPENDIX A.

Statement showing the date of establishment of each municipality in Bihar and Orissa, the population within municipal limits, and the actual number of rate-payers, during the year 1928-29.

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			PATNA DIVISION.				
Patna	Patna	1	Patna City	November 1864	110,523	27,618	24·98
		2	Barh	1st May 1870	8,464	1,928	22·77
		3	Bihar	1st April 1869	36,720	7,831	21·32
		4	Dinapore Nizamat	1st July 1887	21,667	4,878	22·51
		5	Khagaul	,, 1907	7,195	4,883	20·62
		6	Patna Administration Committee	1st April 1916	9,453	1,800	19·04
			Total	......	194,022	48,938	23·47
	Gaya	7	Gaya	May 1866	67,562	16,140	23·8
		8	Tikari	October 1885	4,827	1,331	27·5
		9	Daudnagar	Ditto	8,511	1,465	17·2
			Total	......	80,900	18,936	23·4
	Shahabad	10	Arrah	1st June 1865	40,769	8,580	21·04
		11	Jagdispur	1st April 1869	8,564	1,537	17·9
		12	Buxar	Ditto	10,098	2,590	25·6
		13	Dumraon	Ditto	14,132	2,619	18·53
		14	Bhabhua	Ditto	5,435	1,189	21·8
		15	Sasaram	Ditto	22,308	3,155	14·14
			Total	......	101,306	19,670	19·41
			Divisional Total	......	376,228	87,544	23·2

APPENDIX A—*contd.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			TIRHUT DIVISION.				
Tirhut ...	Saran ...	16	Chapra ...	April 1864 ...	42,415	11,459	27·01
		17	Revelganj ...	17th August 1876 ...	8,186	1,413	17·6
		18	Siwan ...	April 1869 ...	11,862	2,397	20·2
				Total ...	62,463	15,299	24·5
	Champaran ...	19	Motihari ...	15th April 1869 ...	13,828	2,427	17·6
		20	Bettiah ...	15th April 1869 ...	24,291	5,669	23·3
				Total ...	38,119	8,096	21·2
	Muzaffarpur ...	21	Muzaffarpur ...	1st November 1864 ...	32,755	7,508	22·9
		22	Hajipur ...	1st June 1869 ...	16,760	3,332	19·8
		23	Lalganj ...	1st June 1869 ...	7,148	1,859	26·0
		24	Sitamarhi ...	1st October 1882 ...	10,532	1,853	17·5
				Total ...	67,195	14,552	21·6
	Darbhanga ...	25	Darbhanga ...	1st November 1864 ...	53,700	9,239	17·2
		26	Madhubani ...	1st April 1869 ...	16,582	3,263	19·07
		27	Roserah ...	1st April 1869 ...	8,187	2,177	26·5
		28	Samastipur ...	1st January 1899 ...	8,017	1,642	20·4
				Total ...	86,486	16,321	18·8
				Divisional Total ...	254,263	54,268	21·3
			BHAGALPUR DIVISION.				
Bhagalpur ...	Monghyr ...	29	Monghyr ...	1864 ...	46,825	8,872	18·9
		30	Jamalpur ...	1883 ...	24,827	4,160	16·7
				Total ...	71,652	13,032	18·1
	Bhagalpur ...	31	Bhagalpur ...	1864 ...	68,678	13,010	18·8
		32	Colgong ...	1869 ...	5,413	1,164	21·5
				Total ...	74,291	14,174	19·0
	Purnea ...	33	Purnea ...	1864 ...	14,102	3,570	25·3
		34	Kishanganj ...	1887 ...	7,934	1,900	23·9
		35	Katihar ...	1905 ...	11,195	2,012	17·9
		36	Forbesganj ...	1912 ...	4,968	896	18·0
				Total ...	38,199	8,378	21·9
	Santal Parganas ...	37	Deoghar ...	1869 ...	12,355	1,619	13·1
		38	*Sahibganj ...	1883 ...	11,820	2,354	19·9
		39	Dumka ...	1903 ...	7,396	1,517	20·5
		40	Madhupur ...	1909 ...	7,053	936	13·2
				Total ...	38,624	6,426	16·6
				Divisional Total ...	222,766	42,010	18·8

* Increase is due to the imposition of holding tax in place of tax on persons.

APPENDIX A—*concld.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			ORISSA DIVISION.				
Orissa ...	Cuttack ...	41	Cuttack ...	4th July 1876 ...	58,582	9,188	15·6
		42	Jajpur ...	1st April 1869 ...	11,015	2,476	22·4
		43	Kendrapara ...	1869 ...	14,614	2,807	19·2
	Balasore ...	44	Balasore ...	1st April 1877 ...	17,053	3,329	19·52
	Puri ...	45	Puri ...	1st April 1881 ...	38,694	7,624	19·7
	Sambalpur ...	46	Sambalpur ...	9th April 1883 ...	13,546	...	...
				Divisional Total ...	153,504	25,424	6·03
			CHOTA NAGPUR DIVISION.				
Chota Nagpur Division.	Hazaribagh ...	47	Hazaribagh ...	1st April 1869 ...	17,060	3,284	19·2
		48	Chatra ...	1st April 1869 ...	8,225	1,390	16·8
		49	Giridih ...	1st January 1902 ...	18,874	3,050	16·1
				Total ...	44,159	7,724	17·4
	Ranchi ...	50	Ranchi ...	1st April 1869 ...	39,628	5,440	13·7
		51	Lohardaga ...	1st July 1888 ...	7,152	871	12·1
		52	Doranda N. A. C. ...	1st April 1924 ...	4,581	1,175	25·6
				Total ...	51,361	7,486	14·5
	Palamau ...	53	Daltonganj ...	1st July 1888 ...	9,817	2,065	21·03
				Total ...	9,817	2,065	21·03
	Manbhum ...	54	Purulia ...	26th July 1876 ...	22,161	3,525	15·9
		55	Jhalda ...	1st July 1888 ...	5,737	1,301	22·6
		56	Raghunathpur ...	1st April 1888 ...	6,493	844	12·9
		57	Dhanbad ...	1st April 1919 ...	11,973	982	8·2
				Total ...	46,364	6,651	14·3
	Singhbhum ...	58	Chaibassa ...	1st April 1875 ...	9,178	1,532	16·6
		59	Chakradharpur ...	1st April 1918 ...	7,944	506	6·3
		60	Jugsalai N. A. C. ...	January 1924 ...	15,000	549	3·6
		61	Jamshedpur N. A. C.	July 1924 ...	57,454	...	...
				Total ...	89,576	2,587	2·8
				Divisional Total ...	2,41,277	26,514	10·9
				Grand Total for 1928-29 ...	1,248,038	235,760	18·9
				Grand Total for 1926-27 ...	1,258,038	228,694	18·3

APPENDIX B.

Statement showing the results of general elections held in municipalities in Bihar and Orissa, during the year 1928-29.

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	PATNA DIVISION.						
1	Patna City	No general election was held in any of the municipalities in the Division.					
2	Barh						
3	Bihar						
4	Dinapore Nizamat ...						
5	Khagaul						
6	Patna Administration Committee.						
7	Gaya						
8	Tikari						
9	Daudnagar						
10	Arrah						
11	Jagdispur						
12	Buxar						
13	Dumraon						
14	Bhabhua						
15	Sasaram						
	TIRHUT DIVISION.						
16	Chapra	No general election was held during the year 1928-29.					
17	Revelganj						
18	Sewan						
19	Motihari						
20	Bettiah						
21	Muzaffarpur						
22	Hajipur						
23	Lalganj						
24	Sitamarhi						
25	Darbhanga						
26	Madhubani						
27	Roserah						
28	Samastipur						

APPENDIX B—*contd.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	BHAGALPUR DIVISION.						
29	Monghyr	No election was held during the year.					
30	Jamalpur						
31	Bhagalpur						
32	Colgong						
33	Purnea						
34	Kishanganj						
35	Katihar						
36	Forbesganj						
37	Deoghar						
38	Sahibganj						
39	Dumka						
40	Madhupur						
	ORISSA DIVISION.						
41	Cuttack	......					
42	Jajpur	......					
43	Kendrapara	......			'A'—1	'A'—1	There was no poll, having been uncontested.
		418	196	46·88	'E'—1	'E'—2	There was a poll and as a result one was declared to be duly elected.
44	Balasore	407	247	67·00	1	2	There was a poll, and one was elected in Ward no. I.
45	Puri	1,232	...	70	16	23	The polling was held in Ward nos. 1, 2, 3, 5, 6 & 10.
46	Sambalpur						

APPENDIX B.—*concluded.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	CHOTA NAGPUR DIVISION.						
47	Hazaribagh	......	...	...	...	...	No election was held during the year.
48	Chatra	......	...	...	...	...	A bye-election was held during the year but as the electorate failed to elect a member was appointed under sub-section (1) of section 14 of the Bihar and Orissa Municipal Act.
49	Giridih	......	...	...	...	...	No election was held during the year.
50	Ranchi	......	...	...	...	...	No election was held during the year.
51	Lohardaga	......	...	...	...	...	A bye-election was held during the year but there was no need of poll. There was only one candidate. The bye-election was held to fill up a vacancy in Ward III in place of Babu Sudhu Ram resigned.
52	Doranda N. A. C.	......	...	...	...	...	All members are nominated by Government.
53	Daltonganj	......	...	...	...	...	No election was held.
54	Purulia	......	...	...	...	...	No general election was held during the year in any of the municipalities in the district.
55	Jhalda	......	...	...	...	...	
56	Raghunathpur	......	...	...	...	...	
57	Dhanbad	......	...	...	...	...	
58	Chaibassa	......	...	...	...	...	
59	Chakradharpur	......	...	...	...	...	
60	Jugsalai N. A. C. ...	......	...	...	...	...	No election.
61	Jamshedpur N. A. C. ...	......	...	...	...	...	Ditto.

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in Bihar and Orissa, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1928-29.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
				Rs. a. p.	Rs. a. p.	
	PATNA DIVISION.					
1	Patna City Municipality.	1. Holding tax ...	At 9½ per cent. on valuation of holdings.	8,749 6 8	...	Due to revision of assessment of thana Diavan mohallah and Mogalpura and to new and improved holdings assessment.
		2. Latrine tax ...	At 6¼ per cent. on annual value of holdings.	4,991 8 0	...	
		3. Water tax ...	At 4 per cent. on annual value of holdings within 400 feet radius from nearest stand-pipe and at 7½ per cent. with the house connection.	14,135 2 0	...	Due to extension of water pipes at Bakerganj, Pirbahor and Sultanganj wards.
2	Barh Municipality.	1. Tax on persons ...	At 1 per cent. ordinarily on annual income of assessee.	...	...	
		2. Tax on Governmnt and other public buildings.	At 10 per cent. on annual value ...	...		
		3. Latrine rate ...	At 5½ per cent. on annual value of each holding.	...	...	
3	Bihar Municipality.	1. Tax on persons ...	At 1½ per cent. of annual income	...	803 5 0	Due to revision.
		2. Holding tax ...	At 7⅛ per cent. on annual valuation.	...	...	
		3. Latrine tax ...	At 6¼ per cent. being on the annual value of holdings.	...	369 11 6	Due to revision.
4	Dinapore Nizamat Municipality.	1. Holding tax ...	At 7½ per cent.	...	...	No revision of assessment.
		2. Tax on arable land	At 6¼ per cent.	...	...	
		3. Latrine tax ...	At 6 per cent.	...	...	
5	Khagaul Municipality.	1. Holding tax ...	At 7½ per cent. ...	97 0 0	...	
			At 7½ per cent.	5,377 0 0	...	
6	Patna Administration Committee.	1. Holding tax ...	At 7½ per cent.	...		
		2. Latrine tax ...	At 7½ per cent.	...		
		3. Water-tax ...	At 7½ per cent. or 4 per cent. ...	...	...	The increase is due to quinquennial revaluation.
7	Gaya Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of holdings.	...	144 2 6	
		2. Latrine tax ...	At 6 per cent. on the annual value of holdings.	168 15 6	...	
		3. Water rate ...	At 6 per cent. on the annual value of holdings.	...	756 12 3	
8	Tikari Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of holdings.	...	...	There was no revision of assessment during the year.
		2. Latrine tax ...	At 3½ per cent. on the annual value of holdings.	...	...	
9	Daudnagar Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of holdings.	...	...	
		2. Tax on persons ...	At 1¾ per cent. on the annual income of service holders and traders, respectively.	...	...	
10	Arrah Municipality.	1. Holding tax ...	At 7½ per cent. on the annual value of holdings.	...	...	
		2. Water rate	At 7 per cent. on the annual value of holdings.	...	...	
		3. Latrine tax ...	At 5 per cent. on the annual value of holdings.	...	...	
11	Jagdispur Municipality.	1. Tax on person ...	At 1½ per cent. on the annual income of the assessees.	106 0 0	...	Increase owing to revision of assessment.
		2. Holding tax ...	At 10 per cent. on annual value of Government building.	...	...	

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PATNA DIVISION—*concld.*			Rs. a. p.	Rs. a. p.	
12	Buxar Municipality.	1. Tax on person ...	At Rs. 2 per cent. according to the status of the assessees.	3,706 0 0	...	Increase owing to revision of assessment.
		2. Tax on Government and other Public Works Department buildings.	At 10 per cent. on the annual value of the buildings.	...	...	
		3. Latrine tax ...	Class 1st from Rs. 6 to Rs. 12 at 8 per cent.	...	...	
			Class 2nd from Rs. 13 to Rs. 25 at 12 per cent.	...	...	
			Class 3rd from Rs. 26 to Rs. 50 at 3 per cent.	...	...	
			Class 4th from Rs. 51 to Rs. 100 at 8 per cent.	...	...	
			Class 5th from Rs. 101 to Rs. 200 at 12 per cent.	...	...	
			Class 6th from Rs. 201 to Rs. 400 at 4 per cent.	...	...	
13	Dumraon Municipality.	1. Tax on person ...	At Re. 1-9 per cent. up to Rs. 600, at Rs. 1-10 per cent. exceeding Rs. 600.	349 0 0	...	The increase is due to revision in deserving cases.
		2. Holding tax ...	At 10 per cent. on the annual value of holdings.	...	...	
14	Bhabhua Municipality.	1. Tax on person ...	At 1¼ per cent. according to the circumstances and property of the assesses.	...	...	
		2. Tax on Government building.	At 10 per cent. on the annual value of the holding.	...	...	
15	Sasaram Municipality.	1. Tax on person ...	At Re. 1-8 per cent. on the property of assessess.	...	...	
		2. Tax on building ...	At 10 per cent. on the annual value of the Government building.	...	...	

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION			Rs. a. p.	Rs. a. p.	
16	Chapra	Holding tax ...	7½ per cent. on the annual value of holdings.	75 8 3	...	Due to partial revision.
		Latrine tax ...	3¾ per cent. on the annual value of holdings.	...	38 9 0	Due to remission.
17	Revelganj ...	Holding tax ...	7½ per cent. on the annual value of holdings.	...	...	The revision of assessment has been made at the end of the year. This will take effect from next year i.e., April 1929.
18	Sewan	Holding tax ...	7½ per cent. on the annual value of holdings.	446 0 0	...	The increase is due to the partial revision of assessment made on new and improved buildings.
		Latrine tax ...	4½ per cent. on the annual value of holdings.	198 0 0	...	Ditto.
19	Motihari ...	Holding tax ...	7½ per cent. on the annual value of holdings whether Government, public or private holdings.	1,866 0 0	...	By general and parted revision assessment.
		Latrine tax ...	3 per cent. on the annual value of holdings whether Government, Public or private from 1st April 1928, and at the rate of 4 per cent. on the same from 1st July 1928.	2,155 0 0	...	Ditto.
20	Bettiah	Holding tax ...	At 7½ per cent. on annual rent and value of holdings in force throughout the whole town.	...	...	
		Latrine rate ...	At Rs. 3-12-0 per cent. on annual value of holdings in force throughout the whole town except the rural area.	...	...	
21	Muzaffarpur ...	Holding tax ...	At 7½ per cent. on the annual value of the holding.	1,263 9 3	...	The increase is due to partial assessment in the new constructed building.
		Latrine rate ...	At 5 per cent. on the annual value of holding.	817 0 6	...	Ditto.
		Water-rate ...	At 7½ per cent. on the annual value of holdings having house connection and 6 per cent. on houses within a radius of 600 feet and at 2½ per cent. on houses that lie beyond the radius of 600 feet and are within a radius of 1,320 feet from the nearest stand post.	1,309 6 3	...	Ditto as well as owing to pipe connection.
22	Hajipur ...	Holding tax ...	At 7½ per cent. on the annual value of Government and other buildings.	...	...	There was no general or partial revision of assessment during the year 1928-29.
		Latrine rate ...	At 5 per cent. on the annual value of the above said buildings.	...	...	
23	Lalganj ...	Rate on holding and land.	At 7½ per cent. on the total value of holding and arable land.	...	...	No general or partial revision of holding and arable land assessment was made during the year under report.
24	Sitamarhi ...	Holding tax ...	At 7 per cent. on the annual value of holding.	422 0 0	...	Increase due to the general revision and assessment on new buildings.
		Latrine rate ...	At 3½ per cent. on the annual value of holdings.	339 0 0	...	Ditto.
25	Darbhanga ...	House tax ...	At 7½ per cent. for rate payers in general. In case of Government building the rate is 10 per cent.	*1,372 0 0	...	*Due to partial revision. General revision of assessment of the municipality is being made by a Sub-Deputy Collector specially deputed for the purpose.
		Tax on persons ...	At Re. 1-5-0 per cent.	...	...	
		Latrine tax ...	At Rs. 5 per cent.	*353 0 0	...	

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION.			Rs a. p.	Rs. a. p.	
26	Madhubani ...	Tax on person ...	At Re. 1-4-0 per cent. per annum	...	...	
		Tax on holding ...	At Rs. 10 per cent. on the annual value of holding on Government and public buildings.	...		
		Rate on latrine ...	Per quarter on annual value of holding. For Re. 1 to Rs. 10 ... Rs. 0 a. 2 p. 0; „ Rs. 11 to „ 20 ... 0 3 0; „ „ 21 to „ 30 ... 0 4 6; „ „ 31 to „ 40 ... 0 6 0; „ „ 41 to „ 50 ... 0 7 0; „ „ 51 to „ 75 ... 0 12 0; „ „ 76 to „ 100 ... 1 0 0; For over Rs. 100 at Rs. 4 per cent.	...	...	
27	Roserah ...	Tax on person ...	At 1 per cent. on annual income...	...	...	Though revision of assessment was made during the year it was given effect to from the 1st April 1929.
		Rate on holding ...	At Rs. 7½ per cent. on the annual value of Government or other public buildings.			
28	Samastipur ...	Tax on person ...	At Re. 1-0-0 per cent.	...	...	General revision was made in March 1929 and effect was given from 1st April 1929.
		Tax on holding (public buildings only.)	At Rs. 10 per cent. on the annual value of holdings.			
		Latrine tax ...	At Rs. 5¼ per cent. on the annual value of holdings.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	BHAGALPUR DIVISION.			Rs. a. p.	Rs. a. p	
29	Monghyr ...	Rate on holdings and arable lands.	At 7½ per cent. Arable land tax on the same rate.	4,810 8 0	...	The increase is due to the general assessment and improved holdings.
				4,253 10 2	...	
		Latrine tax ...	At the rate of Rs. 5-7-6 per cent.	4,592 1 7	...	
		Water-rate ...	At 7½ per cent. for the street down which the pipes run and at 6 per cent. for the streets down which the pipes do not run.			
30	Jamalpur ...	Tax on holdings ...	At 7½ per cent.	1,400 0 0 in house and latrine.	...	
		Tax on latrines ...	„ 3½ „ „	355 0 0	...	The increase is due to partial revision of assessment.
31	Bhagalpur ...	Rates on holdings ...	At 7½ per cent. on the annual value of holdings.	237 0 0	...	Ditto.
		Latrine tax ...	At 3 per cent. up to the value of Rs. 25. Above Rs. 25 but not exceeding Rs. 50 at 3½ per cent. Exceeding Rs. 50 but not exceeding Rs. 156 at 5½ per cent. Exceeding Rs. 156 at 6½ per cent.	241 0 0	...	Ditto.
		Water-rate ...	At 7½ per cent. on holdings having house connections. At 6¼ per cent. on these that have no connection.			
32	Colgong ...	Tax on holdings ...	At 6½ per cent. on the annual value of holdings.			
		Latrine tax ...	At 3 per cent. on the annual value of holdings.	4,677 0 0	...	Increase is due to general revision of assessment and imposition of taxes on some new buildings.
33	Purnea ...	Tax on holdings ...	At 7½ per cent.	3,150 0 0	...	
		Latrine tax ...	At 5½ per cent.	2,211 0 0	...	The increase in both house and latrine tax was due to the general revision of assessment and impostion of holding tax in places of personal tax from the year under report.
34	Kishanganj ...	Tax on holdings ...	At 5 per cent. on annual value of holdings.	2,513 0 0		
		Latrine tax ...	At graduated rates fixed by the Municipal Commissioners at a meeting.			
35	Katihar ...	Tax on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Tax on latrines ...	At 4½ per cent. on the annual value of holdings.			
36	Forbesganj ...	Tax on persons ...	Personal tax is levied at annas 14 per cent. on the actual income of the assessees.	269 14 0	...	Due to the partial revision.
		Tax on holdings ...	At 8¼ per cent. on the annual value of Government, Railway and other public buildings.			
		Latrine tax ...	At Rs. 4-4-0 per cent. on the annual value of holdings.			
37	Deoghar ...	Tax on holdings in Wards nos. II, III and IV.	At 7 per cent. on the annual value of holdings including Government and other buildings.	370 3 0	...	Due to assessment on new and improved buildings.
		Tax on persons in Ward no. I.	According to circumstances and property.	439 6 0	...	Due to general revision of assessment in ward no. I.
		Latrine fees ...	At 5 per cent. on the annual value of holdings containing dwelling houses.	1,416 6 0	...	Due to assessment on new and improved buildings in Wards no. II, III, IV and general revision of assessment in ward no. I.
38	Sahibganj ...	Tax on holdings ...	At 7½ per cent. on the annual value of holdings.	22 0 0		
		Latrine fees ...	At 3 per cent. on the annual value of holdings.	74 0 0		
39	Dumka ...	Holdings tax ...	At 7½ per cent. on the annual value of holdings.			
		Latrine tax ...	At 3 per cent. on the annual value of holdings.	93 11 0		
40	Madhupur ...	Tax on holdings ...	At 6½ per cent. on the annual value of holdings.	57 3 0		
		Latrine tax ...	At 4½ per cent. on the annual rental of the holding.			

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	ORISSA DIVISION.			Rs. a. p.	Rs. a. p.	
41	Cuttack	House and latrine tax	7½ per cent.	...	...	
42	Jajpur ...	(1) Tax on houses and lands.	(1) Public buildings assessed at 10 per cent. on their annual value of their income.		...	Current demand— House. Rs. a. p. 6,923 4 3; Latrine. Rs. a. p. 3,314 13 9; Total. Rs. a. p. 10,238 1 [illegible]
		(2) Tax on persons ...	(2) At Rs. 1-1-0, per cent. per annum on their income.	935 12 6		Previous demand— 6,401 6 0; 2,900 15 6; 9,302 5 [illegible]
		(3) Latrine tax ...	(3) (a) At 6¼ per cent. on holdings the valuation of which does not exceed Rs. 50. (b) At 7 per cent, where valuation exceeding Rs. 50. (c) At 7½ per cent. where valuation exceeds Rs. 100.			+521 14 3; 413 14 3; 935 1[illegible]
43	Kendrapara	(1) Tax on house and lands.	(1) At 10 per cent. on the annual value of the income of the holdings.	166 0 0	...	
		(2) Tax on persons ...	(2) At 1 per cent. according to circumstances and property.	188 5 0	...	
		(3) Latrine tax ...	(3) At 6½ per cent. on the annual value of the income of the holding.	217 12 0	...	
44	Balasore ...	(1) Tax on persons ... (levied generally).	1¼ per cent. on the income of Rs. 240 and 1⅓ per cent. on the income above Rs. 240.	441 0 0	419 14 6	
		(2) Rate on holdings (levied generally on Government buildings).	10 per cent. on the valuation of the holding.	168 4 9	...	
		(3) Latrine fees ...	5 per cent. on the valuation of holdings.	269 10 9	132 0 3	
				878 15 6	551 14 9	Net increase Rs. 327-0-9
45	Puri ...	(1) House tax at 7½ per cent. on the annual value of all holdings within the municipal area.	(1) 7½ per cent.	*13,216 7 8	...	House. Rs. a. p.; Latrine. Rs. a. p. *For 1928-29 ... 56,399 11 6; 43,620 5 9 For 1927-28 ... 48,918 14 11; 37,884 10 8
		(2) Latrine tax at 6½ per cent. on the annual value of all holdings within the municipal area.	(2) 6½ per cent.			Excess difference +7,480 12 7; +5,735 11 1
46	Sambalpur ...	Octroi	Accordingly to schedule ...	...	...	The income from this source is uncertain. It dep[illegible] on the quantity of goods imported.
		Conservancy and latrine tax.	In Civil Station where the building come under clauses (a) and (b) for every occupied house, yielding or which would yield, if rented not more than Rs. 50 —Rs. 12.			
			Ditto more than Rs. 50—Rs. 18.	...	0 1 0	
			TOWN PROPER. Where buildings come under clause (a) of Rule 1, where they come under clauses (b) and (c) of Rule 1.			
			1. When such value is Rs. 6 or under Re. 1. — Exempt.			
			2. When it is over Rs. 6 and does not exceed Rs. 24—Re. 1-8-0. — Rs. a. p. 0 8 0			
			3. When it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. — 1 6 0	162 6 6	...	
			4. When it exceeds 6 pies per rupee up to Rs. 100, and 3 pies for any amount above Rs. 100.			
			The maximum limit of latrine cess is Rs. 8 and conservancy cess is Rs. 4 only.			

Serial number of municipality.	Name of municipality.	Mode of assessment.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	CHOTA NAGPUR DIVISION.			Rs. a. p.	Rs. a. p.	
47	Hazaribagh ...	Holding tax ...	7½ per cent. per annum ...	...	...	
		Latrine tax ...	6¼ per cent. per annum on the annual letting value of the holding.	...	...	
48	Chatra ...	Tax on persons ...	1¼ per cent. per annum ...	...	...	
49	Giridih	Holding tax ...	7 per cent. on the annual value of holdings.	2,524 0 0	...	
		Latrine tax ...	4½ per cent. on the annual value of holdings.	1,756 0 0	...	
50	Ranchi	Holding tax ...	7½ per cent. on the annual value of holdings.	835 0 0	272 0 0	Increase is due to the new assessment on the new and improved buildings and decrease is due to the reduction in the valuation of holdings, owing to deterioration or dismantling of the same.
		Latrine tax ...				
51	Lohardaga ...	Tax on persons ...	1 per cent. per annum in the total income and 7½ per cent. on the annual value of Government and other public buildings.	2,770 0 0	...	A general revision of assessment was made by a Deputy Magistrate whose services were lent by Government free to the municipality. The effect of the assessment was given from the 1st April 1929. The revision was made at the rate of 1½ per cent. and 10 per cent. on Government buildings, etc.
		Latrine tax ...	5 per cent. on the annual value of holdings, but 2 per cent. where the value is less than Rs. 25.	953 0 0	...	
52	Doranda N. A. C.	Holding tax ...	6¼ per cent. on the annual value of buildings.	...	768 0 0	
		Latrine tax ...		133 0 0	...	By partial revision of assessment on some newly-constructed buildings.
53	Daltonganj ...	1. House tax on public buildings.	8 per cent. on the annual value of holdings.	...	198 0 0	By partial revision of assessment.
		2. Tax on persons ...	¾ per cent. on the annual income	267 0 0	...	By partial revision of assessmeet on some newly-constructnd houses.
		3. Latrine tax ...	5 per cent. on the annual value of holdings.	237 0 0	...	
		4. Water-tax ...	5½ per cent. on the annual value in the case of holdings without house connection and 7½ per cent. in case of holdings having house connection.			
54	Purulia	Holding tax ...	7½ per cent. on the annual value of holdings.	535 10 0	...	The increase is due to the assessment of new and improved holdings.
		Latrine tax ...	5½ per cent. on the annual value of holdings.	511 8 0	...	Demand for the year 1927-28 was Rs. 7,403-4 and that for 1928-29 was Rs. 7,914-12. Hence Rs. 511-8 has been shown in the column of Increase in income.
55	Jhalda ...	Holding tax ...	6¼ per cent. on the annual letting value of holdings.	146 4 6	101 11 0	By partial revision.
56	Raghunathpur ...	Tax on persons ...	1⅓ per cent. per annum on gross income and at 10 per cent. on the annual value of Government and other buildings.	20 6 6	36 5 0	
		Latrine tax ...	4 per cent. on the annual value of holdings.	...	586 1 5	Decrease is due to partial revision of assessment.
57	Dhanbad ...	Holding tax ...	7½ per cent. on the annual value of holdings.	607 6 11	...	Increase is due to the assessment of new and improved holdings.
		Latrine tax ...	3¾ per cent. on the annual value of holdings.	240 0 0	...	Due to partial revision of assessment on improved new holdings.
58	Chaibassa ...	Holding tax ...	7½ per cent. on the annual value of holdings.	236 0 0	...	Due to the expiry of periods of remission granted to some of the poor rate-payers.
		Latrine tax	4½ per cent. on the annual value of holdings.	253 0 0	...	
59	Chakradharpur ...	Holding tax ...	7½ per cent. on the gross annual value of holding.	171 0 0	...	
		Latrine tax ...	5 per cent. on the gross annual value of holdings.		...	
60	Jugsalai N. A. C.	Holding tax ...	7½ per cent. on the letting value of holdings. ...	1,146 0 0	...	Due to assessment and re-assessment of new and improved holdings.
		Latrine tax ...	5 per cent.	...	...	Imposition of rates and taxes not introduced.
61	Jamshed[illegible] ...	...				

APPENDIX D.

Statement showing the demand, collections, remissions, and outstanding balance of each municipality in Bihar and Orissa on account of municipal taxes for the year 1928-29.

Serial number of municipality.	Name of municipality.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Patna City ...	1,23,485	4,36,270	5,59,755	47,800	3,48,442	3,96,242	90·82	14,219	12,561	26,780	6·13	1,36,733	
2	Barh	3,877	19,681	23,558	1,124	18,586	19,710	100·14	380	347	727	3·69	3,121	
3	Bihar	20,734	40,567	61,301	3,027	32,877	35,904	88·50	3,223	118	3,341	8·23	22,056	
4	Dinapore Nizamat ...	2,664	32,765	35,429	1,757	27,739	29,496	90·02	29	2,471	2,500	7·62	3,433	
5	Khagaul	1,885	14,516	16,401	476	12,119	12,594	86·75	...	32	32	·22	3,775	
6	Patna Administration Committee.	5,022	1,14,515	1,19,537	2,731	1,04,719	1,07,450	93·8	22	2,026	2,048	1·7	10,039	
	Total ...	1,57,667	6,58,314	8,15,981	56,914	5,44,482	6,01,396	91·35	17,873	17,555	35,428	5·38	1,79,157	
7	Gaya	*13,510	1,61,825	1,75,335	5,466	1,43,809	1,49,275	92·2	991	2,223	3,214	1·9	22,846	The difference of Rs. [illegible] is due to the correction in the Demand Register.
8	Tikari	3,322	5,609	8,931	2,001	2,948	4,949	88·2	...	...	...	...	3,982	
9	Daudnagar ...	780	6,464	7,244	561	5,929	6,490	100·4	26	19	45	·7	709	
	Total ...	17,612	1,73,898	1,91,510	8,028	1,52,686	1,60,714	92·4	1,017	2,242	3,259	1·8	27,537	
10	Arrah	*30,661	84,808	1,15,469	19,106	73,051	92,157	108·6	5,617	1,050	6,667	7·8	16,645	Rs. 6,928 is outstanding against Government building.
11	Jagdispur ...	467	6,869	7,336	196	6,098	6,294	91·63	42	23	65	·93	977	
12	Buxar ...	2,824	21,395	24,219	1,421	14,862	16,283	76·1	7	1,504	1,511	7·06	6,425	
13	Dumraon	780	10,547	11,327	445	9,555	10,000	94·81	58	282	340	3·22	957	
14	Bhabhua ...	1,504	6,113	7,617	486	5,759	6,245	102·15	101	35	136	2·22	1,236	
15	Sasaram	863	19,803	20,666	611	18,982	19,593	98·9	140	370	510	2·5	563	
	Total ...	37,099	1,49,535	1,86,634	22,265	1,28,307	1,50,572	100·6	5,965	3,264	9,229	6·17	26,833	
	Divisional Total for 1928-29.	2,12,378	9,81,747	11,94,125	87,207	8,25,475	9,12,682	92·96	24,855	23,061	47,916	4·8	2,33,527	
	TIRHUT DIVISION.													
16	Chapra	66	69,798	69,864	55	68,215	68,270	97·8	4	1,537	1,541	2·2	53	
17	Revelganj ...	3,872	6,421	10,293	2,171	5,068	7,239	112·7	1,347	...	1,347	20·9	1,707	
18	Siwan	(a)3,377	20,033	23,410	1,128	17,473	18,601	92·8	34	85	119	·5	4,690	(a) The difference between the outstanding balance at the end of the year 1927-28 and the arrear demand at the beginning of the year 1928-29 is due to the mistakes detected by the auditor in course of his last audit.
	Total ...	7,315	96,252	1,03,567	3,354	90,756	94,110	97·8	1,385	1,622	3,007	3·1	6,450	
19	Motihari ...	17,086	30,718	47,804	5,592	24,315	29,907	97·3	427	33	460	1·4	17,437	
20	Bettiah ...	7,059	41,956	49,015	5,155	36,377	41,532	98·9	57	81	138	·3	7,345	
	Total ...	24,145	72,674	96,819	10,747	60,692	71,439	98·3	484	114	598	·8	24,783	
21	Muzaffarpur ...	(b)37,433	1,44,106	1,81,539	21,807	1,25,365	1,47,172	102·1	9,038	8,279	17,317	12·01	17,050	(b) Rs. 37,443 was shown as balance in the Appendix D of 1927-28 but on subsequent reconciliation the actual balance has come to Rs. 37,433.
22	Hajipur	1,398	20,020	21,418	1,065	17,753	18,818	93·9	12	157	169	·8	2,431	
23	Lalganj	58	5,686	5,744	56	5,523	5,579	98·1	2	21	23	·4	142	
24	Sitamarhi ...	(c)53	18,575	18,628	47	18,304	18,351	98·7	6	195	201	1·08	76	(c) Rs. 53 has been taken instead of Rs. 48 as outstanding arrear tax to avoid discrepancy in account in succeeding year as pointed out by the auditor in paragraph 6 of audit report of 1928-29.
	Total ...	38,942	1,88,387	2,27,329	23,975	1,66,945	1,89,920	100·8	9,058	8,652	17,710	9·4	19,699	
25	Darbhanga ...	(d) 26,832	1,03,232	1,30,064	13,816	67,756	81,572	79·0	2,960	3,179	6,139	5·9	42,353	(d) The last year's figure of Rs. 26,350 was wrong; the correct figure according to the books of the municipality was Rs. 26,832.
26	Madhubani ...	2,390	24,401	26,791	757	21,629	22,386	91·7	440	144	584	2·3	3,821	
27	Roserah	(e) 779	7,236	8,005	158	5,332	5,490	75·9	38	14	52	·7	2,463	(e) Due to subsequent adjustment.
28	Samastipur ...	1,368	18,576	19,944	851	16,753	17,604	94·7	139	716	855	4·6	1,485	
	Total ...	31,369	1,53,435	1,84,804	15,582	1,11,470	1,27,052	82·8	3,577	4,053	7,630	4·9	50,122	
	Divisional Total for 1928-29.	1,01,771	5,10,748	6,12,519	52,658	4,29,863	4,82,521	94·5	14,504	14,441	[illegible]	[illegible]	[illegible]	

APPENDIX D—*continued.*

Serial number of municipality.	Name of municipality.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
29	Monghyr ...	39,890	1,27,749	1,67,639	8,388	97,742	1,06,030	83·0	9,799	885	10,684	8·4	50,925	
30	Jamalpur ...	63	63,897	63,960	14	51,170	51,184	80·1	44	148	192	·3	12,584	
31	Bhagalpur ...	39,730	2,02,922	2,42,652	1,822	1,72,037	1,73,859	85·6	536	4,995	5,531	2·7	63,262	
32	Colgong ...	1,143	7,956	9,099	483	6,954	7,437	93·4	19	132	151	1·9	1,511	
33	Purnea ...	9,155	44,149	53,304	3,163	37,165	40,328	91·3	593	139	732	1·6	12,244	
34	Kishanganj ...	1,971	31,265	33,236	781	27,645	28,426	90·9	790	968	1,758	5·6	3,052	
35	Katihar ...	1,057	22,926	23,983	852	21,118	21,970	98·4	13	155	168	·7	1,845	
36	Forbesganj ...	449	14,977	15,426	363	12,395	12,758	85·2	86	...	86	·6	2,582	
37	Deoghar ...	9,843	33,180	43,023	3,905	22,091	25,996	78·3	...	395	395	1·2	16,632	
38	Sahibganj ...	107	30,313	30,420	1	30,073	30,074	99·2	89	159	248	·9	98	
39	Dumka ...	1,098	16,028	17,126	955	14,555	15,510	96·7	33	20	53	·3	1,563	
40	Madhupur ...	4,013	26,834	30,847	1,059	22,590	24,549	91·4	221	740	961	3·5	5,337	
	Divisional Total for 1928-29.	1,08,579	6,22,196	7,30,715	22,586	5,15,535	5,38,121	86·5	12,223	8,736	20,959	3·4	1,71,635	
	ORISSA DIVISION.													
41	Cuttack ...	25,169	1,10,673	1,35,842	11,878	86,798	98,676	89·1	4,487	1,655	6,142	5·55	31,024	
42	Jajpur ...	123	10,238	10,363	116	9,709	9,825	95·5	1	329	330	3·2	211	
43	Kendrapara ...	75	12,316	12,391	61	12,131	12,192	99	...	35	35	·3	164	
44	Balasore ...	10,597	31,627	42,224	4,113	22,675	26,788	84·69	7	47	54	·17	15,382	
45	Puri ...	15,010	92,834	1,07,844	8,776	76,375	85,151	91·7	1,574	4,521	6,095	6·5	16,598	
46	Sambalpur ...	1,075	5,399	6,474	551	4,580	5,131	95·03	...	17	17	·3	1,326	
	Divisional Total for 1928-29.	52,054	2,63,087	3,15,141	25,495	2,12,268	2,37,763	90·37	6,069	6,604	12,673	4·81	64,705	

APPENDIX D—*concluded.*

Serial number of municipality and notified area committee.	Name of municipality and notified area committee.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
47	Hazaribagh ...	(a) 9,999	40,355	50,354	4,690	32,012	36,702	90·9	854	1,987	2,841	7·04	10,611	(a) The difference of these figures from those shown in column 14 of the appendix for the year 1927-28 is due to corrections made after being audit.
48	Chatra ...	(a) 496	5,067	5,563	126	4,223	4,349	85·8	52	63	115	2·2	1,099	
49	Giridih ...	(a) 7,044	29,390	36,434	4,057	22,706	26,763	91·06	1,212	1,121	2,333	7·9	7,338	
	Total ...	17,539	74,812	92,351	8,873	58,941	67,814	90·6	2,118	3,171	5,289	7·06	19,248	
50	Ranchi ...	(b) 36,635	97,252	1,33,887	3,755	83,846	87,601	90·7	3,392	3,648	7,040	7·2	39,246	(b), (c), (d), (e) Revised and corrected figures now submitted.
51	Lohardaga ...	558	4,696	5,254	178	4,148	4,326	92·1	...	...	...	...	928	
52	Doranda N. A. C.	3,772	14,725	18,497	1,755	10,319	12,074	81·9	1,681	1,604	3,285	22·3	3,138	
	Total ...	40,965	1,16,673	1,57,658	5,688	98,313	1,04,001	89·1	5,073	5,252	10,325	8·8	43,312	
53	Daltonganj ...	3,818	24,221	28,039	2,862	21,930	24,792	102·3	54	304	358	1·4	2,889	
	Total ...	3,818	24,221	28,039	2,862	21,930	24,792	102·3	54	304	358	1·4	2,889	
54	Purulia ...	(c) 827	45,206	46,033	639	42,205	42,844	94·4	180	2,649	2,829	6·2	360	
55	Jhalda ...	3,144	7,915	11,059	1,462	4,585	6,047	76·3	...	...	...	...	5,012	
56	Raghunathpur ...	1,824	3,954	5,778	894	2,712	3,606	91·1	271	136	407	10·2	1,765	
57	Dhanbad ...	(d) 12,407	39,163	51,570	4,335	24,353	28,688	73·2	874	1,857	2,731	6·9	20,151	
	Total ...	18,202	96,238	1,14,440	7,330	73,855	81,185	84·3	1,325	4,642	5,967	6·2	27,288	
58	Chaibassa ...	1,514	23,881	25,395	688	22,966	123,654	99·0	93	82	175	·7	1,566	
59	Chakradharpur ...	(e) 1,673	9,317	10,990	1,076	8,445	9,521	102·2	372	264	636	6·8	833	
60	Jugsalai N. A. C.	6	14,031	14,037	6	13,659	13,665	97·3	...	372	372	2·6	...	
61	Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	3,193	47,229	50,422	1,770	45,070	46,840	99·2	465	718	1,183	2·5	2,399	
	Divisional Total for 19282-9.	83,717	3,59,173	4,42,890	26,523	2,98,109	3,24,632	90·4	9,035	14,087	23,122	6·4	95,136	
	Grand Total for 1928-29.	5,58,439	27,36,951	32,95,390	2,14,469	22,81,250	24,95,719	91·1	66,686	66,929	1,33,615	4·8	6,66,056	
	Grand Total for 1927-28.	5,20,170	26,55,434	31,75,604	1,96,203	22,67,579	24,63,792	92·7	47,495	60,053	1,07,548	4·0	6,04,264	

APPENDIX E.

APPENDIX E.

Statement showing the details of educational expenditure incurred by the municipalities in Bihar and Orissa, during the year 1928-29.

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities. — Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools. — English.	Middle schools. — Vernacular.	Primary schools for boys and girls.	Grand total of municipal schools.	Aided by municipalities. — Technical and other special schools.	High English.	Middle schools. — English.	Middle schools. — Vernacular.	Primary schools for boys. — Upper.	Primary schools for boys. — Lower.	Primary schools for girls.	Total primary schools.	Grand total for aided schools.	Scholarships held in— Primary schools.	Secondary schools.	Special schools.	Total.	Miscellaneous. — Buildings and furniture. — Secondary schools.	Buildings and furniture. — Primary schools.	Buildings and furniture. — Total.	Payment to abolished schools. — Secondary schools.	Payment to abolished schools. — Primary schools.	Examination, prizes and rewards. — Secondary schools.	Examination, prizes and rewards. — Primary schools.	Contingent charges. — Secondary schools.	Contingent charges. — Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Patna City	...	...	...	...	...	...	10,704	10,704	...	...	...	...	...	6,874	1,818	8,692	[illegible]	333	...	...	333	...	5,030	5,030		...	...	...	...	291	5,321	25,050	25,050	9·02	
2	Barh	...	...	...	...	...	...	1,267	1,267	...	...	...	...	...	133	470	603	[illegible]	...	...	...	...	...	29	29	...	...	..	39	...	61	129	1,999	1,999	10·9	
3	Bihar	...	...	...	...	...	...	1,352	1,352	...	...	...	...	279	1,512	648	2,439	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,791	3,791	13·02	
4	Dinapore Nizamat ...	...	...	...	...	...	...	1,740	1,740	...	...	...	...	...	1,424	297	1,721	[illegible]	...	...	...	...	...	439	439	...	...	...	...	...	72	511	3,972	3,972	13·9	
5	Khagaul	...	...	...	...	...	...	...	...	...	...	...	...	...	774	243	1,017	[illegible]	...	...	...	...	...	...	..	...	...	...	...	...	...	...	1,017	1,017	7·6	
6	Patna Administration Committee	...	...	...	...	...	...	7,263	7,263	...	...	...	...	460	...	120	580	[illegible]	...	...	...	...	...	10,737	10,737	...	...	...	70	...	313	11,120	18,963	18,963	31·2	
	Total ...	...	...	...	...	...	...	22,326	22,326	...	...	...	...	739	10,717	3,596	15,052	[illegible]	333	...	...	333	...	16,235	16,235	...	...	...	109	...	737	17,081	54,792	54,792	12·8	
7	Gaya	...	...	...	...	...	...	6,483	6,483	...	...	...	...	...	2,807	2,736	5,543	[illegible]	...	...	...	...	...	90	90	...	...	...	...	...	147	237	12,263	12,263	10·7	
8	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	408	426	...	834	[illegible]	...	...	...	...	...	92	92	...	...	...	...	...	15	107	941	941	13·5	
9	Daudnagar	...	...	...	...	...	...	...	...	...	...	...	...	407	1,379	457	2,243	[illegible]	...	...	...	...	...	306	306	...	...	...	...	...	46	352	2,595	2,595	33·5	
	Total ...	...	...	...	...	...	..	6,483	6,483	...	...	...	...	815	4,612	3,193	8,620	[illegible]	...	...	...	...	...	488	488	...	...	...	...	...	208	696	15,799	15,799	12·3	
	Arrah	...	...	...	...	...	...	3,356	3,356	...	...	...	...	2,212	2,462	1,046	5,720	[illegible]	...	...	...	...	...	640	640	...	...	...	...	...	...	640	9,716	9,716	15·9	
	Jagdispur	...	...	...	...	...	...	545	545	...	...	...	...	...	585	294	879	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	20	20	1,444	1,444	31·65	
	Buxar	...	...	...	...	...	...	582	582	...	...	...	...	...	320	...	320	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	911	911	6·4	
	Dumraon	...	...	...	...	...	...	1,343	1,343	...	...	...	...	...	432	120	552	[illegible]	...	...	...	...	...	84	84	...	...	...	...	...	50	134	2,029	2,029	13·93	
	Bhabhua	...	...	...	...	...	...	645	645	...	...	...	...	...	...	120	120	[illegible]	...	...	...	...	...	65	65	...	...	...	...	...	121	186	951	951	11·8	
	Sasaram	...	...	...	...	...	...	4,284	4,284	...	...	...	...	237	747	120	1,104	[illegible]	...	...	...	...	...	32	32	...	...	...	...	...	120	152	5,540	5,540	14·07	
	Total ...	...	...	...	...	...	...	10,755	10,755	...	...	...	...	2,449	4,555	1,700	8,704	[illegible]	...	...	...	...	...	821	821	...	...	...	...	...	311	1,132	20,591	20,591	14·4	
	Divisional total for 1928-29 ...	...	...	...	...	...	...	39,564	39,564	...	...	...	...	4,003	19,884	8,489	32,376	[illegible]	333	...	...	333	...	17,544	17,544	...	...	...	109	...	1,256	18,909	91,182	91,182	15·2	

Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities.							Aided by municipalities.								
		Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys and girls.	Grand total of municipal schools.	Technical and other special schools.	High English.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys. Upper.	Primary schools for boys. Lower.	Primary schools for girls.	Total primary schools.	Grand total for aided schools.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
TIRHUT DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
…pra …	...	...	...	...	...	2,005	10,623	12,628	...	...	...	...	...	764	468	1,232	1,232
…ilganj …	...	...	...	...	...	...	635	635	...	...	...	...	...	300	182	482	482
…an …	...	...	...	...	...	...	2,094	2,094	...	...	...	...	...	1,377	180	1,557	1,557
Total …	...	...	...	...	...	2,005	13,352	15,357	...	...	...	...	...	2,441	830	3,271	3,271
…hari …	...	...	...	...	...	...	4,803	4,803	390	...	70	...	...	240	...	240	700
…iah …	...	...	...	...	3,216	...	4,418	7,664	...	...	...	...	...	870	912	1,782	1,782
Total …	...	...	...	...	3,216	...	9,251	12,467	390	...	70	...	...	1,110	912	2,022	2,482
…zaffarpur …	...	...	...	...	2,074	...	3,410	5,484	...	...	1,473	...	...	3,912	387	4,299	5,772
…jipur …	...	...	...	...	...	...	3,429	3,429	...	...	...	...	...	...	...	...	...
…lganj …	...	...	...	...	...	...	946	946	...	...	...	...	...	...	...	...	...
…tamarhi …	...	...	...	...	...	...	2,503	2,503	...	...	...	...	...	...	...	...	...
Total …	...	...	...	...	2,074	...	10,288	12,362	...	...	1,473	...	...	3,912	387	4,299	5,772
…rbhanga …	...	...	...	...	...	3,836	7,473	11,309	288	...	...	...	...	2,760	1,372	4,132	4,420
…dhubani …	...	...	...	...	...	...	1,043	1,043	200	...	...	...	...	2,538	300	2,838	3,038
…serah …	...	...	...	...	...	...	...	...	...	...	...	...	...	923	337	1,260	1,260
…mastipur …	...	...	...	...	3,340	...	2,092	5,432	100	...	...	...	...	60	...	60	160
Total …	...	...	...	...	3,340	3,836	10,608	17,784	588	...	...	...	...	6,281	2,009	8,290	8,878
Divisional total for 1928-29 …	...	...	...	...	8,630	5,841	43,499	57,970	978	[illegible]	[illegible]	...	...	[illegible]	[illegible]	17,882	20,403

Name of municipality.	Scholarships held in—				Miscellaneous.										Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
	Primary schools.	Secondary schools.	Special schools.	Total.	Buildings and furniture. Secondary schools.	Buildings and furniture. Primary schools.	Buildings and furniture. Total.	Payment to abolished schools. Secondary schools.	Payment to abolished schools. Primary schools.	Examination, prizes and rewards. Secondary schools.	Examination, prizes and rewards. Primary schools.	Contingent charges. Secondary schools.	Contingent charges. Primary schools.	Total miscellaneous charges.				
2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
TIRHUT DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
…pra …	...	...	...	...	...	196	196	...	...	...	...	87	...	283	14,143	12,051	16·2	
…ilganj …	...	...	...	...	...	41	41	...	...	...	...	...	26	67	1,184	1,184	15·2	
…an …	...	...	...	...	...	141	141	...	...	...	...	...	90	231	3,882	3,882	22·9	
Total …	...	...	...	...	...	378	378	...	...	...	...	87	116	581	19,209	17,117	17·3	
…hari …	...	...	...	...	...	956	956	...	...	...	...	...	...	956	6,459	5,999	22·2	
…iah …	...	...	...	...	156	91	247	...	...	...	...	...	26	273	9,719	6,347	17·3	
Total …	...	...	...	...	156	1,047	1,203	...	...	...	...	...	26	1,229	16,178	12,346	19·4	
…zaffarpur …	...	...	...	...	1	107	108	...	...	...	...	1,553	25	1,686	12,942	7,841	7·4	
…jipur …	...	...	...	...	...	160	160	...	...	...	...	...	...	160	3,589	3,589	20·5	
…lganj …	...	...	...	...	...	162	162	...	...	...	...	...	6	168	1,114	1,114	13·9	
…tamarhi …	...	...	...	...	...	...	...	...	...	...	60	...	...	60	2,563	2,563	13·5	
Total …	...	...	...	...	1	429	430	...	...	...	60	1,553	31	2,074	20,208	15,107	10·	
…rbhanga …	...	...	...	...	591	2,023	2,614	...	...	...	...	458	1,175	4,247	(a)19,976	14,803	20·9	(a) The difference between the figures show. in column 39 of Form III is due to the fact that as suggested by the auditor the expenditure on account of repair to school buildings and Provident Fund contribution for the teachers of the Board Managed School or as shown in Columns 32 and 45 of Form III instead of under the head "Public Instruction."
…dhubani …	...	...	...	...	...	144	144	...	...	...	...	...	32	176	4,257	4,057	14·2	
…serah …	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,260	1,260	21·0	
…mastipur …	...	...	...	...	...	60	60	...	...	...	35	...	85	180	5,772	2,332	13·0	
Total …	...	...	...	...	591	2,327	2,818	...	...	...	35	458	1,292	4,603	31,265	22,452	18·2	
Divisional total for 1928-29 …	...	...	...	...	748	4,081	4,829	...	...	...	95	2,098	1,465	8,487	86,860	67,022	15·3	

Serial number of Municipality.	Name of municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by municipalities. Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys.	Grand total of municipal schools.	Aided by municipalities. Technical and other special schools.	High English.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys. Upper.	Primary schools for boys. Lower.	Primary schools for girls.	Total primary schools.	Grand total for aided schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29	Monghyr ...	...	...	...	...	...	...	...	...	...	...	...	...	2,680	4,471	1,730	8,881	8,881
30	Jamalpur ...	...	...	...	...	...	...	...	...	...	...	...	...	1,452	2,741	871	5,064	5,064
31	Bhagalpur...	...	...	...	...	...	...	3,204	3,204	...	...	...	...	2,395	3,389	3,417	9,201	9,201
32	Colgong ...	...	...	...	...	...	...	407	407	...	...	...	...	...	353	187	540	540
33	Purnea ...	...	...	...	...	...	...	2,289	2,289	...	...	...	...	132	...	605	737	737
34	Kishanganj	...	...	...	...	...	...	889	889	...	...	...	...	363	610	...	973	973
35	Katihar ...	...	...	...	...	...	...	557	557	...	...	...	...	...	729	664	1,393	1,393
36	Forbesganj	...	...	...	...	...	...	...	...	...	...	...	...	...	613	436	1,019	1,049
37	Deoghar ...	...	...	...	...	...	...	2,238	2,238	...	...	...	...	390	168	240	798	798
38	Sahebganj	...	...	...	...	...	...	1,238	1,238	...	...	...	...	...	1,467	...	1,467	1,467
39	Dumka ...	...	...	...	...	...	...	(a) 1,305	1,305	...	...	...	...	...	120	60	180	180
40	Madhupur	...	...	...	...	...	...	543	543	...	...	...	...	...	808	672	1,480	1,480
	Divisional Total ...	...	...	...	...	...	...	12,670	12,670	...	...	...	...	7,412	15,469	8,882	31,763	31,763
	ORISSA DIVISION.																	
41	Cuttack ...	...	...	...	...	...	...	3,182	3,182	...	...	...	...	224	2,767	264	3,255	3,255
42	Jajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	171	801	245	1,217	1,217
43	Kendrapara ...	...	...	...	...	...	...	...	...	300	...	...	...	267	839	429	1,535	1,835
44	Balasore ...	...	...	...	...	...	...	...	...	...	...	...	...	686	1,388	1,747	3,821	3,821
45	Puri ...	...	...	...	...	...	...	7,048	7,048	72	...	...	...	120	446	1,176	1,742	1,814
46	Sambalpur ...	...	...	...	...	3,732	...	9,617	13,349	...	...	...	...	...	675	...	675	675
	Divisional Total for 1928-29 ...	...	...	...	...	3,732	...	19,847	23,579	372	...	...	...	1,468	6,916	3,861	12,245	13,617

Serial number of Municipality.	Name of municipality.	Scholarships held in— Primary schools.	Secondary schools.	Special schools.	Total.	Miscellaneous. Buildings and furniture. Secondary Schools.	Buildings and furniture. Primary schools.	Buildings and furniture. Total.	Payment to abolished schools. Secondary schools.	Payment to abolished schools. Primary schools.	Examination, prizes and rewards. Secondary schools.	Examination, prizes and rewards. Primary schools.	Contingent charges. Secondary schools.	Contingent charges. Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
29	Monghyr ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,881	8,881	6·8	
30	Jamalpur ...	...	...	...	...	...	57	57	...	...	...	...	...	252	309	5,873	5,373	12·1	
31	Bhagalpur...	...	...	...	...	...	399,5	3,995	...	...	...	...	...	506	4,501	16,906	16,906	5·8	
32	Colgong ...	...	...	...	...	...	460	460	...	...	...	...	...	...	460	1,407	1.407	17·6	
33	Purnea ...	...	...	...	...	...	1,504	1,504	...	143	...	6	...	54	1,707	4.733	4,733	13·7	
34	Kishanganj	...	...	...	...	...	1,250	1,250	...	...	...	235	...	9	1,494	3,356	3,356	11·0	
35	Katihar ...	...	...	...	...	...	30	30	...	...	...	49	...	...	79	2,029	2,029	8·6	
36	Forbesganj	...	...	...	...	...	333	333	...	...	...	20	...	40	393	1,442	1,442	13·8	
37	Deoghar ...	...	...	...	...	...	...	...	...	..	...	...	...	454	454	3,490	3,490	12·6	
38	Sahebganj	...	...	...	...	...	467	467	...	...	...	4	...	3	474	3,179	3,179	9·8	
39	Dumka ...	...	...	...	...	...	51	51	...	...	...	12	...	79	142	1,627	1,627	9·9	(a) Includes Rs. 480 for girls Upper Primary schools.
40	Madhupur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,023	2,023	8·0	
	Divisional Total ...	...	...	...	...	...	8,147	8,147	...	143	...	326	...	1,397	10,013	54,446	54,446	8·0	
	ORISSA DIVISION.																		
41	Cuttack ...	...	...	...	...	...	1,824	1,824	...	...	37	108	...	64	2,033	8,470	8,433	13·	
42	Jajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,217	1,217	13·7	
43	Kendrapara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,835	1,535	14·2	
44	Balasore ...	...	...	...	...	...	...	...	...	...	...	..	...	56	255	4,076	4,076	17·47	
45	Puri ...	...	...	...	...	...	199	199	...	...	...	...	...	468	4,574	13,734	13,364	7·9	
46	Sambalpur ...	...	206	298	298	...	4,106	4,106	...	...	...	...	160	375	6,025	20,779	15,235	20·4	
	Divisional Total for 1928-29 ...	...	206	524	730	922	4,568	5,490	...	..	37	108	160	963	12,887	50,111	43,860	15·3	
		...	206	822	1,028	922	10,697	11,619	...	..	37	1·8	160	963	12,887	50,111	43,860	15·3	

APPENDIX E—*concluded.*

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by municipalities: Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools: English.	Middle schools: Vernacular.	Primary schools for boys and girls.	Grand total of municipal schools.	Aided by municipalities: Technical and other special schools.	High schools.	Middle schools: English.	Middle schools: Vernacular.	Primary schools for boys: Upper.	Primary schools for boys: Lower.	Primary schools for girls.	Total primary schools.	Grand total for aided schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47	Hazaribagh	...	...	...	...	...	1,748	1,431	3,179	...	...	...	...	706	1,390	495	2,591	2,591
48	Chatra	...	...	...	...	...	...	911	911	268	...	...	...	...	267	176	443	711
49	Giridih	...	...	...	...	...	...	1,948	1,948	...	...	...	...	144	96	720	960	960
	Total ...	...	...	...	...	...	1,748	4,290	6,038	268	...	...	...	850	1,753	1,391	3,994	4,262
50	Ranchi	1,157	...	...	...	...	...	10,770	10,770	120	...	...	940	...	2,232	1,447	3,679	4,739
51	Lohardaga	...	192	...	...	...	...	537	729	384	...	...	...	...	...	360	360	744
52	Doranda N. A. C.	...	...	...	...	...	...	816	816	...	...	...	...	...	78	900	978	978
	Total ...	1,157	192	...	...	...	...	12,123	12,315	504	...	...	940	...	2,310	2,707	5,017	6,461
53	Daltonganj	...	...	...	...	...	2,018	3,055	5,073	...	...	...	...	...	421	4,112	4,533	4,533
	Total ...	...	...	...	...	...	2,018	3,055	5,073	...	...	...	...	...	421	4,112	4,533	4,533
54	Purulia	...	...	...	...	...	...	1,214	1,214	...	...	...	...	243	2,422	1,920	4,585	4,585
55	Jhalda	...	...	...	...	...	...	...	...	...	...	...	...	...	1,455	468	1,923	1,923
56	Raghunathpur	...	...	...	...	...	...	275	275	...	...	...	...	...	287	207	494	494
57	Dhanbad	...	...	...	...	...	567	5,529	6,096	...	...	...	...	...	203	...	203	203
	Total ...	...	...	...	...	...	567	7,018	7,585	...	...	...	...	243	4,367	2,595	7,205	7,205
58	Chaibassa	...	...	...	...	...	...	631	631	...	...	...	...	900	240	2,220	3,360	3,360
59	Chakradharpur	...	...	...	...	...	...	...	...	...	...	...	...	408	623	120	1,151	1,151
60	Jugsalai notified area committee...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
61	Jamshedpur Notified Area Committee.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	631	631	...	...	...	...	1,308	863	2,340	4,511	4,511
	Divisional Total ...	1,157	192	...	...	...	4,333	27,117	31,642	772	...	...	940	2,401	9,714	13,145	25,260	26,972
	Grand total for 1928-29 ...	1,157	192	...	...	12,362	10,174	1,42,697	1,65,425	2,122	...	1,543	940	15,284	65,727	38,515	1,19,526	1,24,131
	Grand total for 1927-28 ...	1,213	[illegible]															

Serial number of municipality.	Name of municipality.	Scholarships held in—: Sanskrit schools.	Maktab schools.	Special schools.	Total.	Miscellaneous: Buildings and furniture: Secondary schools.	Buildings and furniture: Primary schools.	Buildings and furniture: Total.	Payment to abolished schools: Secondary schools.	Payment to abolished schools: Primary schools.	Examination, prizes and rewards: Secondary schools.	Examination, prizes and rewards: Primary schools.	Contingent charges: Secondary schools.	Contingent charges: Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.	Remarks.
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
47	Hazaribagh	...	...	...	...	30	318	348	...	...	42	25	69	45	529	6,299	4,410	13·7	
48	Chatra	...	...	...	...	...	...	...	...	...	...	...	...	87	87	1,709	1,441	16·7	
49	Giridih	...	...	...	...	...	374	374	...	...	...	...	180	394	948	3,856	3,678	18·5	
	Total	...	...	...	...	30	692	722	...	...	42	25	249	526	1,564	11,864	9,527	15·1	
50	Ranchi	...	...	...	...	...	528	528	...	...	...	...	...	821	1,349	16,858	15,798	20·4	
51	Lohardaga	...	...	...	...	...	202	202	...	...	...	...	...	56	258	1,731	1,155	12·8	
52	Doranda N. A. C.	...	...	...	...	...	1,075	1,075	...	...	33	...	60	...	1,168	2,962	2,869	35·8	
	Total	...	...	...	...	...	1,805	1,805	...	...	33	...	60	877	2,775	21,551	19,822	20·9	
53	Daltonganj	...	...	...	...	675	4,464	5,139	...	...	50	72	62	70	5,393	14,999	12,194	22·5	
	Total	...	...	...	...	675	4,464	5,139	...	...	50	72	62	70	5,393	14,999	12,194	22·5	
54	Purulia	...	...	...	...	...	...	...	...	54	...	280	...	...	334	6,133	6,133	12·5	
55	Jhalda	...	...	...	...	...	...	...	...	...	...	...	...	48	48	1,971	1,971	20·6	
56	Raghunathpur	...	...	...	...	...	6	6	...	...	...	...	...	11	17	786	786	21·7	
57	Dhanbad	...	...	...	...	...	544	544	...	...	...	...	...	420	964	7,263	6,696	24·7	
	Total	...	...	...	...	...	550	550	...	54	...	280	...	479	1,363	16,153	15,586	17·5	
58	Chaibassa	...	...	...	...	...	133	133	...	...	...	23	...	15	171	4,162	4,162	19·0	
59	Chakradharpur	...	...	...	...	...	...	...	...	...	...	...	...	19	19	1,170	1,170	12·2	
60	Jugsalai notified area committee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
61	Jamshedpur Notified Area Committee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	133	133	...	...	...	23	...	34	190	5,332	5,322	10·3	
	Divisional Total	...	...	...	...	705	7,644	8,349	...	54	125	400	371	1,986	11,285	69,899	62,461	17·7	
	Grand total for 1928-29	333	206	622	1,361	2,375	48,113	50,488	...	197	162	1,038	2,629	7,067	61,581	3,52,498	3,18,971	14·8	
	Grand total for 1927-28									[illegible]	90	1,103	1,850	6,780	88,197	3,54,317	3,24,111	15·1	

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each municipality in Bihar and Orissa during the year 1928-29.

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PATNA DIVISION.	Rs.									
1	Patna City	4,72,251	5·2	6·4	9·6	5·6	38·0	2·0	·3	19·1	5·4
2	Barh	22,425	12·3	7·9	2·4	1·8	23·3	13·8	·3	17·2	8·9
3	Bihar	41,034	14·1	8·4	2·2	3·3	39·2	6·5	·3	10·7	9·2
4	Dinapore Nizamat	37,443	9·1	6·4	·1	...	39·7	7·7	·3	21·3	10·6
5	Khagaul	16,515	19·64	17·0	·6	8·9	34·2	·7	·5	5·2	6·1
6	Patna Administration Committee ...	1,89,379	9·8	17·4	17·0	4·6	23·6	...	·1	1·4	10·1
7	Gaya	2,49,153	6·5	4·3	18·1	·1	39·6	...	·2	13·3	5·5
8	Tikari	6,214	20·05	6·9	...	·4	44·2	2·8	1·4	1·3	15·5
9	Daudnagar	10,314	18·4	5·4	3·7	1·5	24·9	4·7	·9	8·9	25·01
10	Arrah	98,835	9·8	5·7	21·3	8·2	24·6	2·03	·32	10·9	9·8
11	Jagdispur	7,521	16·7	7·8	3·2	3·7	18·1	13·4	1·1	10·7	19·19
12	Buxar	19,382	10·7	5·8	·5	3·7	30·8	5·6	·5	30·4	4·6
13	Dumraon	16,194	11·77	8·28	...	5·02	39·95	...	·77	14·78	12·40
14	Bhabhua	13,789	8·66	7·88	1·68	26·8	15·47	11·6	·53	7·53	7·11
15	Sasaram	42,275	7·10	7·97	3·23	1·51	22·05	11·52	·47	17·59	13·14
	Divisional Total ...	12,42,724	7·7	7·9	11·9	3·9	33·7	2·3	·3	13·9	7·4
	TIRHUT DIVISION.										
16	Chapra	1,15,835	6·2	4·5	·2	1·9	30·7	24·8	·4	8·2	12·2
17	Revelganj	11,244	10·9	5·6	1·3	1·1	15·9	41·7	1·3	5·5	10·5
18	Siwan	36,637	5·8	6·9	·1	3·7	21·4	34·7	·4	7·9	10·5
19	Motihari	71,193	3·9	4·04	·1	2·6	15·9	50·04	·2	3·2	9·07
20	Bettiah	53,378	4·3	8·03	2·5	2·07	41·7	4·4	·3	11·6	18·2
21	Muzaffarpur	1,98,602	6·7	8·2	22·9	2·8	28·5	3·7	·3	14·5	6·5
22	Hajipur	30,785	6·9	8·9	·3	·9	22·05	28·2	·5	13·3	11·6
23	Lalganj	8,393	18·3	8·7	2·2	2·5	16·3	2·3	1·9	23·1	13·2
24	Sitamarhi	31,587	8·06	3·7	·6	1·5	25·7	30·2	·6	17·3	8·1
25	Darbhanga	1,16,740	9·5	7·9	·9	·8	29·8	1·3	·3	23·7	14·8
26	Madhubani	38,182	4·7	4·3	·5	·2	26·7	14·7	·3	18·3	11·1
27	Rosera	10,405	15·04	2·1	4·1	·9	18·5	36·6	·6	5·5	13·1
28	Samastipur	37,860	6·2	2·9	0·4	2·3	21·6	25·4	0·5	21·2	15·2
	Divisional Total ...	7,60,841	6·8	6·4	6·5	2·03	27·7	17·1	·3	13·8	11·07

APPENDIX F—*concluded.*

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	BHAGALPUR DIVISION.	Rs.									
29	Monghyr	1,25,705	5·8	3·7	28·5	3·3	27·7	2·8	·4	13·2	7·06
30	Jamalpur	76,834	5·6	2·0	4·0	9·9	30·4	3·0	·05	23·1	6·9
31	Bhagalpur	2,39,067	2·6	2·6	32·6	3·2	23·0	...	·2	10·2	7·1
32	Colgong	10,124	6·8	5·9	1·6	19·4	23·2	10·0	·7	8·1	13·8
33	Purnea	98,069	2·4	4·3	·7	1·06	16·9	34·9	·2	24·6	4·8
34	Kishanganj	37,588	3·6	6·2	·9	2·1	28·2	7·9	·7	26·1	8·9
35	Katihar	29,333	5·7	7·3	·2	3·0	31·6	6·8	·4	30·5	6·3
36	Forbesganj	18,762	4·8	10·7	2·6	2·5	26·8	8·8	·9	24·7	7·7
37	Deoghar	35,510	3·3	8·0	·7	8·2	31·4	7·0	·6	17·2	10·5
38	Sahebganj	35,415	4·1	5·9	·1	5·9	31·8	14·8	·6	12·3	8·8
39	Dumka	17,545	7·9	5·6	·8	·3	38·0	2·8	1·3	20·6	9·6
40	Madhupur	23,419	7·8	9·3	·07	7·3	30·5	1·8	·4	15·5	8·6
	Divisional Total ...	7,47,371	8·7	4·3	16·0	4·2	26·6	8·3	·5	16·7	7·4
	ORISSA DIVISION.										
41	Cuttack	1,46,589	5·4	4·8	1·18	2·9	46·6	3·1	1·28	22·4	5·7
42	Jajpur	14,127	13·8	2·7	0·5	0·8	31·5	10·3	1·04	15·5	8·6
43	Kendrapara	17,601	15	7·1	·4	·9	26·9	14·2	·9	20·4	10·7
44	Balasore	34,602	13·55	5·89	7·3	3·93	29·3	2·06	·71	14·75	11·77
45	Puri	1,46,923	6·3	6·4	3·6	·34	37·7	7·9	·14	14·8	9·3
46	Sambalpur	93,244	12·5	3·7	4·3	·4	26·9	7·5	·2	16·4	22·2
	Divisional Total ...	4,53,086	10·4	5·2	3·1	1·5	37·3	5·9	·3	18·1	11·1
	CHOTA NAGPUR DIVISION.										
47	Hazaribagh	61,946	7·9	4·8	10·0	4·2	32·6	3·2	·4	12·6	10·1
48	Chatra	9,563	16·9	5·8	·7	...	28·09	6·3	·9	16·2	17·8
49	Giridih	37,711	27·9	15·3	2·9	...	43·1	...	·4	17·8	10·2
50	Ranchi	1,53,929	8·2	5·6	1·4	·8	35·2	3·6	·3	23·5	12·4
51	Lohardaga	11,644	13·4	3·6	·2	1·4	30·6	11·1	·8	16·1	14·9
52	Doranda N.A.C.	18,726	8·6	11·0	·4	13·7	38·3	...	·4	8·8	15·8
53	Daltonganj	67,190	5·1	2·9	8·0	2·2	19·1	6·2	·3	15·6	22·3
54	Purulia	80,289	11·1	8·0	·4	5·2	30·9	13·5	·5	9·0	7·6
55	Jhalda	12,251	12·4	9·1	6·5	3·3	29·6	6·4	1·1	4·4	16·0
56	Raghunathpur	5,131	16·8	5·8	...	3·2	35·1	6·8	1·4	7·2	15·3
57	Dhanbad	51,740	13·3	6·0	2·8	4·7	27·8	2·3	...	16·0	14·0
58	Chaibassa	34,517	8·6	6·2	3·3	1·7	25·6	4·8	·8	30·4	12·0
59	Chakradharpur	14,357	11·5	5·2	·1	1·7	47·4	...	1·7	20·2	8·1
60	Jugsalai N.A.C.	16,514	12·7	4·1	4·4	4·5	27·0	13·6	2·1	23·9	...
61	Jamshedpur N.A.C.	50,466	...	...	...	...	...	...	...	15·8	30·2
	Divisional Total ...	6,25,974	8·6	5·3	3·1	2·7	29·0	4·9	·5	17·3	18·7

APPEN

Statement showing the Financial position of the municipalities

Serial number of municipality.	Name of municipality.	Amount of loan sanctioned—		Receipts.					E	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	I.—Ordinary expenditure.	I—Expe ture fr loan fu
1	2	3	4	5	6	7	8	9	10	11
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
1	Patna City	71,000	43,963	62,907	4,53,737	69,306	...	5,85,950	4,68,628	...
6	Patna Administration Committee	1,00,000	...	25,958	1,43,500	1,22,949	...	2,92,407	1,58,381	25,9
7	Gaya	1,00,000	...	29,091	2,36,034	13,198	...	2,78,323	2,47,441	...
15	Sasaram	8,000	...	13,015	41,098	1,638	...	55,751	41,929	...
	TIRHUT DIVISION.									
16	Chapra	50,000	...	21,686	1,25,051	20,267	...	1,67,004	1,15,835	...
18	Siwan	15,000	...	154	33,245	6,830	...	40,229	36,263	...
19	Motihari	8,217	...	1,571	74,261	2,015	...	77,847	71,034	
21	Muzaffarpur	79,000	...	20,476	2,00,344	25,748	...	2,46,568	1,66,993	
26	Madhubani	50,000	...	9,817	42,097	4,108	...	56,022	35,731	
	BHAGALPUR DIVISION.									
29	Monghyr	72,000	...	17,370	1,34,994	3,980	...	1,56,344	1,24,205	
31	Bhagalpur	4,17,500	...	23,502	3,08,930	1,08,990	...	4,41,422	3,37,949	
33	Purnea	45,000	...	41,151	67,451	18,090	...	1,26,692	96,806	
38	Sahibganj	35,000	...	6,684	41,066	100	...	47,850	35,019	
40	Madhupur	10,000	...	19,136	27,580	636	...	47,352	23,419	
	ORISSA DIVISION.									
45	Puri	...	...	52,612	1,47,080	17,689	...	2,17,381	1,46,503	
	CHOTA NAGPUR DIVISION.									
47	Hazaribagh	20,000	...	16,795	51,936	2,944	...	71,675	61,946	
50	Ranchi	5,000	...	32,907	1,36,980	9,321	...	1,79,208	1,53,929	
54	Purulia	10,000	...	8,364	73,581	8,366	...	90,311	80,289	